



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Tsai Ling Chen
DOCKET NO.: 16-06751.001-R-2
PARCEL NO.: 08-28-106-019

The parties of record before the Property Tax Appeal Board are Tsai Ling Chen, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$81,400
IMPR.: \$180,750
TOTAL: \$262,150

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a part two-story and part one-story single-family dwelling of frame and brick construction with 5,087 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an attached garage with 809 square feet of building area. The subject property also has an indoor swimming pool. The property has a 24,686 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on seven comparable sales.¹ The appellant's comparables were improved with three 2-story dwellings, one 2½-story dwelling, and three part 2-story and part 1-story dwellings of frame, brick or frame and brick construction that range in size from 4,117 to

¹ The Property Tax Appeal Board is utilizing the descriptive information of the appellant's comparables contained in the board of review documentation, which is more complete.

5,331 square feet of living area. The dwellings were built from 1983 to 1996. Each comparable has a basement with five having finished area; each comparable as central air conditioning; the comparables have from one to three fireplaces; and the comparables have garages ranging in size from 672 to 949 square feet of building area. The comparables have sites ranging in size from 10,359 to 26,549 square feet of land area and are located from .20 to .95 of a mile from the subject property. The sales occurred from July 2015 to July 2016 for prices ranging from \$520,750 to \$920,000 or from \$126.49 to \$172.58 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$239,433 to reflect a market value of \$718,371 or \$141.22 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$364,600. The subject's assessment reflects a market value of \$1,095,224 or \$215.30 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the Lisle Township Assessor's Office that were improved with one part 2-story and part 1-story dwelling and three 2-story dwellings of drivit, brick, frame or frame and brick construction that range in size from 4,579 to 5,077 square feet of living area. The dwellings were constructed from 1995 to 2005. Each comparable has a basement with three having finished area, each comparable has central air conditioning, the comparables have one to four fireplaces and each comparable has a garage ranging in size from 923 to 1,063 square feet of building area. Two comparables have in-ground swimming pools. Three of the comparables were reported to have sites ranging in size from 12,986 to 105,531 square feet of land area. The comparables are located from .69 of a mile to 1.92 miles from the subject property. The sales occurred from April 2015 to September 2015 for prices ranging from \$875,000 to \$1,542,000 or from \$191.09 to \$303.72 per square foot of living area, including land. The board of review requested confirmation of the assessment.

The board of review submission included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

In rebuttal the appellant's counsel argued the properties submitted by the board of review were not comparables due to their distant location from the subject property, comparables #1 and #2 were superior to the subject property, and comparable #3 was 15 years newer than the subject property. The appellant also provided a map depicting the location of the comparables submitted by the parties in relation to the subject property.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eleven comparables to support their respective positions. The Board gave less weight to the board of review comparables due to differences from the subject in location, comparable #2 had a site that was approximately 81,000 square feet larger than the subject property, comparable #3 was 15 years newer than the subject property and comparables #1, #3 and #4 each had finished basement area while the subject has an unfinished basement. The Board gave less weight to appellant's comparables #2, #3 and #5 due to differences from the subject in location, land area and/or size. The Board gave most weight to appellant's comparables #1, #4, #6 and #7 due to their similarity to the subject in location, age, size, features and land area. These properties sold from July 2015 to July 2016 for prices ranging from \$615,000 to \$920,000 or from \$141.22 to \$172.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,095,224 or \$215.30 per square foot of living area, including land, which is significantly above the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 15, 2019



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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