



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

APPELLANT: Tony Y. Zheng  
DOCKET NO.: 17-01398.001-R-1  
PARCEL NO.: 30-07-17-421-001-0000

The parties of record before the Property Tax Appeal Board are Tony Y. Zheng, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,646  
**IMPR.:** \$44,794  
**TOTAL:** \$49,440

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 consists of a 1.5-story single-family dwelling of frame exterior construction with 1,890 square feet of living area. The dwelling is approximately 98 years old. Features of the home include a full unfinished basement and a 320-square foot garage.<sup>1</sup> The property has a 76,185-square foot site and is located in Joliet, Joliet Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, one of which was located in the same subdivision and the same neighborhood code as the subject property as assigned by the local assessor. The properties are improved with 1.5-story single-family dwellings of frame or

---

<sup>1</sup> Appellant's grid analysis was devoid of some pertinent descriptive data which was drawn from the evidence provided by the board of review.

masonry exterior construction ranging in size from 1,440 to 2,100 square feet of living area.<sup>2</sup> The dwellings ranged in age from approximately 99 to 107 years old. The comparables each feature an unfinished basement; one comparable has central air conditioning; two dwellings have a fireplace; and each property has a garage ranging in size from 240 to 576 square feet of building area. The properties have sites ranging in size from 5,227 to 7,405 square feet of land area. The comparables sold from May 2016 to June 2017 for prices ranging from \$54,000 to \$80,000 or from \$31.57 to \$47.11 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,440. The subject's assessment reflects a market value of \$148,379 or \$78.51 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Will County of 33.32% 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 located in the same subdivision and the same neighborhood code as the subject property as assigned by the local assessor. The comparables are improved with 1.5-story single-family dwellings of frame or masonry exterior construction ranging in size from 1,575 to 1,695 square feet of living area. The dwellings ranged in age from approximately 88 to 100 years old. The comparables each feature a full unfinished basement; two comparables have central air-conditioning; one dwelling has a fireplace; and each property has a garage ranging in size from 440 to 528 square feet of building area. The comparables have sites of 4,791 or 5,662 square feet of land area. The sales of the properties occurred from January 2016 to December 2017 for prices ranging from \$129,500 to \$170,000 or from \$82.22 to \$104.55 per square foot of living area, including land. The board of review's submission also included a narrative report critiquing the appellant's comparable sales along with the property record cards for the subject as well as the appellant's and board of review's comparable sales. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales with varying degrees of similarity to the subject property. The Board gave less weight to appellant's comparable sales #2, #3 and #4 due to their locations being outside of the subject's neighborhood code. The

---

<sup>2</sup> Parties disagree as to some of the features and characteristics of the appellant's comparable sales. The Board finds that the best evidence of the properties' descriptions are the property record cards submitted by the board of review which include a diagram and depict the properties' features and characteristics.

Board finds the best evidence of market value to be the parties' remaining comparable sales which were most similar to the subject in location, design, age, and most features, although they varied from the subject in dwelling and lot sizes which would require adjustments. These comparables also sold proximate in time to the subject's January 1, 2017 assessment date. These best comparables in the record sold from January 2016 to December 2017 for prices ranging from \$80,000 to \$170,000 or from \$47.11 to \$104.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$148,379 or \$78.51 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences such as dwelling and lot sizes in order to make the comparables more like the subject property, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, based on this evidence, the Board finds that no reduction in the subject's assessment is warranted.

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: April 21, 2020



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Tony Y. Zheng, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432