



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

APPELLANT: Jun Tian
DOCKET NO.: 17-05678.001-R-1
PARCEL NO.: 09-15-110-050

The parties of record before the Property Tax Appeal Board are Jun Tian, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$58,900
IMPR.: \$171,100
TOTAL: \$230,000

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 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 part two-story and a part one-story dwelling of frame exterior construction with 3,328 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 614 square foot garage. The property has a 11,046 square foot site¹ and is located in Westmont, Downers Grove Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that share the same neighborhood code as the subject. The comparables are situated on sites ranging in size from 8,976 to 11,604 square feet of land area and are

¹ The appellant's grid analysis was devoid of some descriptive data for the subject and the appellant's comparables which was drawn from data provided by the board of review.

improved with part two-story and part one-story dwellings of frame exterior construction that were built from 1996 to 2002. The dwellings range in size from 3,405 to 3,558 square feet of living area. Each comparable has a basement, one of which is 75% finished; one comparable has central air conditioning; each comparable has a fireplace and garage ranging in size from 597 to 636 square feet of building area. The comparables sold from February 2016 to March 2017 for prices ranging from \$655,000 to \$670,000 or from \$188.31 to \$195.72 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$230,000. The subject's assessment reflects an estimated market value of \$690,069 or \$207.35 per square foot of living area, including land, when applying the 2017 three-year average median level of assessment for DuPage County of 33.33%.

In support of the subject's assessment, the board of review through the township assessor submitted information on three comparable sales that share the same neighborhood code as the subject. The comparables are situated on sites ranging in size from 10,560 to 12,981 square feet of land area and are improved with part two-story and part one-story dwellings of frame or brick/masonry exterior construction that were built in 2002 or 2007. The dwellings range in size from 2,947 to 3,367 square feet of living area. The comparables each have a basement, with two being 75% finished, central air conditioning, one or two fireplaces and a garage that ranges in size from 506 to 729 square feet of building area. The comparables sold in June and November 2017 for prices ranging from \$725,000 to \$789,000 or from \$216.81 to \$267.73 per square foot of living area, including land.

The board of review through the township assessor also submitted a narrative critiquing the appellant's comparables noting differences in amenities, size of homes and lots. The assessor also provided a location map, detailed copies of the property record cards and sketches for the subject and both parties' comparable properties. 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 no reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 along with board of review comparable properties #1 and #2 as they each have finished basement area unlike the subject.

The Board finds the best evidence of the subject's market value to be the appellant's comparables #1 and #2 along with board of review comparable #3. These comparables are similar to the subject in location, dwelling size, design, age and features. The comparables sold

from February 2016 to November 2017 for prices ranging from \$668,000 to \$725,000 or \$188.31 to \$225.79 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$690,069 or \$207.35 per square foot of living area, including land, which falls between the range established by the best comparables sales in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and therefore, a reduction in the subject's assessment is not 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: July 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

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