



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

APPELLANT: Tsai Ling Chen  
DOCKET NO.: 17-05711.001-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 Jessica Hill-Magiera, Attorney at Law, 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:** \$84,450  
**IMPR.:** \$187,528  
**TOTAL:** \$271,978

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 part one-story dwelling of frame and brick exterior construction with 5,087 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces, an 809 square foot garage and a 1,300 square foot inground pool enclosure that is not included in the living area square footage. 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 located from .09 to 1.29-mile from the subject property. The comparables consist of dwellings of unspecified story height(s) that were built between 1984 and 1994. The homes range in size from 4,210 to 4,653 square feet of living area. Each dwelling has a basement, four of which have finished areas and a garage

ranging in size from 621 to 949 square feet of building area. The appellant's spreadsheet did not include lot sizes for the subject or any of the comparables, air conditioning and/or fireplace features and failed to identify the subject's 1,300 square foot pool with enclosure in the appeal submission. The seven comparables sold from September 2015 to July 2017 for prices ranging from \$460,000 to \$925,000 or from \$104.95 to \$219.72 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$225,790 which would reflect a market value of \$677,438 or \$133.17 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$378,270. The subject's assessment reflects a market value of \$1,134,923 or \$223.10 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review submitted data gathered by the township assessor's office and reiterated each of the appellant's comparables along with comparables on behalf of the board of review. The assessor noted that none of the appellant's comparable properties have a swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located from 1.14 to 2.56-miles from the subject property. The comparables consist of a 2.5-story and two, part 2-story and part-1story dwellings of frame or frame and brick exterior construction that were built between 1995 and 2007. The homes range in size from 4,211 to 6,543 square feet of living area. Each dwelling has a basement with finished area, central air conditioning, four or eight fireplaces and a garage ranging in size from 549 to 1,016 square feet of building area. Comparables #1 and #2 each have inground swimming pools. The comparables sold from June 2015 to January 2017 for prices ranging from \$925,000 to \$1,600,000 or from \$219.66 to \$303.72 per square foot of living area, including land. The board of review submission included a map depicting the location of the comparables submitted by the parties in relation to the subject property.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant's counsel argued the properties submitted by the board of review were not appropriate comparables due to their distant locations from the subject property, comparable #2 was larger and newer than the subject property, and comparable #1 sold in 2015, a date too remote to establish market value as of the assessment date. The appellant also provided a map depicting the location of the comparables submitted by the parties in relation to the subject property.

Finally, the appellant argued that the subject owner-occupied property was the subject matter of an appeal before the Property Tax Appeal Board in Docket No. 16-06751.001-R-2 wherein a reduction in the subject's assessment was issued and thus pursuant to the Property Tax Code a

reduction should likewise issue for tax year 2017, subject to equalization (35 ILCS 200/16-185). A copy of the decision was provided with the rebuttal filing.

### **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.

As part of the appellant's rebuttal submission, the appellant argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for tax year 2016. The appellant further indicated that 2015 was the beginning of the general assessment cycle for the subject property which was likewise reported on the Board of Review – Notes on Appeal by the assessing officials of DuPage County. Therefore, in accordance with provisions of the Property Tax Code, the assessment of the subject property is to be carried forward from tax year 2016 with the application of any equalization factor which may be applied within the jurisdiction.

Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's 2016 decision should be carried forward to the subsequent 2017 tax year subject only to equalization applied for 2017.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2016 assessment in Docket No. 16-06751.001-R-2. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for tax year 2016 or that the assessment year in question is in a different general assessment period. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2016 and 2017 are within the same general assessment period in DuPage County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted for tax year 2017 to properly reflect the Property Tax Appeal Board's prior year's decision plus the application of the equalization factors for 2017 of 1.0375. In conclusion, the Board finds a change in the subject's assessment is warranted in accordance with Section 16-185 of the Property Tax Code.

Furthermore, the Board finds that appellant's comparable sale #7 was most proximate in location, similar in age and similar in dwelling size sold in July 2016 for \$747,500 or \$162.89 per square foot of living area, including land, which supports the equalized assessment of the subject property for tax year 2017. The Board gave little weight to the remaining comparable sales in the record due to their distant locations, dated sale dates and/or dissimilarity to the subject in age and/or dwelling size.

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:

November 17, 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

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