



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

APPELLANT: Wendong Zheng & Lan Yin  
DOCKET NO.: 17-05913.001-R-1  
PARCEL NO.: 08-07-309-024

The parties of record before the Property Tax Appeal Board are Wendong Zheng & Lan Yin, the appellants, by attorney George J. Relias, of Relias Law Group, Ltd. 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:** \$61,140  
**IMPR.:** \$103,940  
**TOTAL:** \$165,080

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 exterior construction with 2,708 square feet of living area. The dwelling was constructed in 2001. Features of the home include a partial basement, central air conditioning, a fireplace and a 420 square foot garage. The property has a 11,762 square foot site and is located in Naperville, Lisle Township, DuPage County.

George Relias appeared before the Property Tax Appeal Board on behalf of the appellants contending overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellants submitted information on three comparable sales located in the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame exterior

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<sup>1</sup> A consolidated hearing was held under Docket Nos. 16-05786.001-R-1 and 17-05913.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

construction and were built in 1966 or 1967. Features include a full basement, central air conditioning and a garage ranging in size from 420 to 513 square feet of building area. Two comparables have a fireplace.<sup>2</sup> The dwellings range in size from 2,256 to 2,592 square feet of living area and have sites ranging in size from 10,967 to 11,906 square feet of land area. The comparables sold from June 2013 to April 2016 for prices ranging from \$372,500 to \$415,000 or from \$160.11 to \$165.12 per square foot of living area, land included.

The appellants' attorney requested that the assessment be reduced to \$146,715.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,080. The subject's assessment reflects a market value of \$495,290 or \$182.90 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.

Representing the board of review was member Matthew Rasche. Rasche called Lisle Township Deputy Assessor Jim Berg as a witness.

Berg testified that the appellants' comparable sale #2 did not sell in 2016 but sold in 2013. The appellants' attorney stated that the sale date could have been a typo.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales selected by Lisle Township Assessor's Office. The comparables are located in the same neighborhood code and within .43-of a mile from the subject property. Berg testified that the comparables are improved with two-story or part two-story and part one-story dwellings of frame exterior construction and were built from 1965 to 1967. Features include a basement with two comparables having a finished area, central air conditioning, one or two fireplaces and garages that contain either 462 or 483 square feet of building area. The dwellings range in size from 2,400 to 2,578 square feet of living area and have sites ranging in size from 10,000 to 11,463 square feet of land area. The comparables sold from May 2015 to September 2016 for prices ranging from \$434,900 to \$505,000 or from \$181.21 to \$202.81 per square foot of living area, land included. The board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gave less to the appellants' comparable sales #2 along with the board of review's comparable sale #3. These

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<sup>2</sup> The appellants' grid analysis was devoid of some pertinent descriptive data, which was drawn from the evidence provided by the board of review.

properties sold in 2013 and 2015, which are dated and less indicative of the fair market value as of the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with the board of review comparable sales #1 and #2. These most similar comparables sold for prices ranging from \$372,500 to \$500,000 or from \$160.11 to \$193.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$495,290 or \$182.90 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is supported based on the subject property being the largest in square foot of living area and newer in age by 30 plus years. Based on this evidence the Board finds 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.

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Chairman



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Member



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Member



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Member



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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 19, 2019



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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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