



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

APPELLANT: Bo Xu  
DOCKET NO.: 19-00250.001-R-1  
PARCEL NO.: 07-01-06-109-006-0000

The parties of record before the Property Tax Appeal Board are Bo Xu, the appellant; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$23,505  
**IMPR.:** \$88,995  
**TOTAL:** \$112,500

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 2019 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 two-story dwelling of frame exterior construction with 3,296 square feet of living area. The dwelling was constructed in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 430 square foot 2-car garage. The property is located in Aurora, Wheatland Township, Will County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on April 21, 2017 for a price of \$310,000. The appellant completed Section IV – Recent Sale Data disclosing the seller as Fannie Mae, the sale was not between related parties, the sale was facilitated by a Realtor and that the property was listed in the Multiple Listing Service for approximately one year. In further support of the purchase, the appellant submitted copies of two pages of the purchase contract and the contract cover sheet which identified agents related to the transaction however, the commissions paid was not disclosed.

The appellant also submitted information on four comparable sales located within 0.32 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 3,240 to 3,374 square feet of living area. The homes were built from 1999 to 2002. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and either a 2-car or a 3-car garage ranging in size from 370 to 861 square feet of building area. The comparables sold from February 2016 to December 2019 for prices ranging from \$235,000 to \$386,000 or from \$69.65 to \$120.37 per square foot of living area, land included.

The appellant submitted written comments and interior basement photographs of three of the comparable properties. The comments identified the appellant's comparables #1, #2 and #3 were the properties used by the Will County Board of Review in support of the subject's assessment at the appellant's hearing. The appellant asserted these three properties were not comparable to the subject due to their finished basements, larger garages and one additional full bathroom when compared to the subject's unfinished basement, 2-car garage and two full and one half bathroom count. The appellant concluded that the market value of his property, after taking into consideration superior features of comparables #1, #2 and #3, "should be around \$310,000" and argued that comparable #4 was most similar to the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$103,333 which reflects its 2017 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,438. The subject's assessment reflects a market value of \$360,917 or \$109.50 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Will County of 33.37% 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 within 0.36 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 3,098 to 3,175 square feet of living area. The homes were built from 1998 to 2001. Each comparable has an unfinished basement, central air conditioning, one fireplace and a garage ranging in size from 430 to 483 square feet of building area. The comparables sold from August 2017 to March 2020 for prices ranging from \$315,000 to \$355,000 or from \$101.32 to \$114.59 per square foot of living area, land included.

Written comments from the Wheatland Township Assessor's Office argued that the appellant submitted three comparable properties which the appellant stated were not "comparable" due to finished basements, larger garage area and an additional full bathroom. The township assessor stated that, based on the appellant's letter, the township analyzed comparable properties more similar to the subject in features and that the average sale price of the four comparables presented was \$337,500. The township contacted the appellant offering to lower the subject's total assessment to \$112,500, or a market value of \$337,500, which the appellant declined. Based on this evidence, the board of review requested that the Property Tax Appeal Board lower the assessed value of the subject to \$112,500.

In rebuttal, the appellant submitted a 2020 sale of his comparable #4 along with three new comparable properties and suggested the market value of his property should be \$298,725.

### **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 this burden of proof was met and a reduction in the subject's assessment is warranted.

In rebuttal, the appellant provided three comparable properties in the subject's neighborhood not previously submitted by the appellant including a more recent sale of a previously submitted comparable sale. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparable sales submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The record contains documentation of an April 2017 purchase of the subject property and seven comparable sales for the Board's consideration. The Board gives less weight to the subject's 2017 sale as there are comparable sales in the record which occurred more proximate to the January 1, 2019 assessment date at issue. Less weight was given to the appellant's comparables along with board of review comparable #4 which differ from the subject in having a finished basement, larger garage and/or sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date.

The Board finds the best evidence of market value in the record to be comparable sales #1, #2 and #3 submitted by the board of review. These comparables were similar to the subject in location, age, design dwelling size and most features. These properties also sold proximate in time to the assessment date at issue. The comparables sold from August 2018 to March 2020 for prices of \$340,000 and \$355,000 or from \$107.09 to \$114.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$360,917 or \$109.50 per square foot of living area, including land, which falls above the overall value range and within the per square foot range established by the best comparable sales. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is not reflective of market value and 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: November 16, 2021



\_\_\_\_\_  
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

Bo Xu  
2432 McKenzie Ct  
Aurora, IL 60503

COUNTY

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