



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

APPELLANT: Song Zhao and Li Zhang  
DOCKET NO.: 19-01100.001-R-1  
PARCEL NO.: 08-33-302-005

The parties of record before the Property Tax Appeal Board are Song Zhao and Li Zhang, the appellants; 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:** \$43,970  
**IMPR.:** \$39,660  
**TOTAL:** \$83,630

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 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 one-story, ranch dwelling of frame construction with 1,074 square feet of living area. The dwelling was constructed in 1984 and is approximately 35 years old. Features of the home include central air conditioning, a fireplace and a 400 square foot two-car garage. The property has an 8,404 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within the same subdivision as the subject. The lot sizes of the comparables are reported to be less than .25 of an acre. The comparables are described as one-story, ranch dwellings of frame construction ranging in size from 1,074 to 1,314 square feet of living area. The dwellings are the same age as the subject. The comparables have central air conditioning, a fireplace and a two-car garage. The comparables sold from July 2017 to October 2018 for prices ranging from \$229,000 to \$278,500

or from \$183.41 to \$213.22 per square foot of living area, land included. The appellants also disclosed that the subject sold in September 2016 for \$239,900. Based on this evidence, the appellants 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 \$83,630. The subject's assessment reflects a market value of \$253,501 or \$236.03 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a grid analysis prepared by the township assessor on three comparable sales located within .38 of a mile from the subject. The comparables have sites ranging in size from 8,825 to 11,430 square feet of land area and are improved with one-story, ranch dwellings of frame exterior construction. Each dwelling contains 1,074 square feet of living area and was constructed in 1983 or 1986. Two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a two-car garage with 400 square feet of building area. The comparables sold in May or July 2018 for prices ranging from \$254,550 to \$270,000 or from \$237.01 to \$251.40 per square foot of living area, land included. A grid analysis of the appellants' comparables along with a map of both parties' comparables in relation to the subject was submitted. Based on this evidence, the board of review requested that the subject's 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.

As an initial matter, The Board gave little weight to the September 2016 sale of the subject which occurred 27 months prior to the subject's January 1, 2019 valuation date and therefore, less likely to be reflective of market value.

The Board finds six comparable sales were submitted by the parties in support of their respective positions that are similar to the subject in location, design and age. The Board gave less weight to the appellants' comparables due to their larger dwelling sizes and/or dated sales in July and November 2017 which were less proximate in time to the January 1, 2019 assessment date than the other sales in the record and therefore, less likely to be reflective of market value.

The Board finds the best evidence of market value to be the board of review comparables which sold proximate in time to the subject's January 1, 2019 assessment date and are identical to the subject in dwelling size and garage size. The comparables sold in May or July 2018 for prices ranging from \$254,550 to \$270,000 or from \$237.01 to \$251.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$253,501 or \$236.03 per square foot of living area, including land, which falls slightly below the range established by the

best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence, the Board finds the appellants failed to prove by a preponderance of the evidence that the subject was overvalued, 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:

May 18, 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

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