



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

APPELLANT: Xiaosong and Chen Meiyong Wu  
DOCKET NO.: 19-02479.001-R-1  
PARCEL NO.: 09-25-202-012

The parties of record before the Property Tax Appeal Board are Xiaosong and Chen Meiyong Wu, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$33,827  
**IMPR.:** \$71,520  
**TOTAL:** \$105,347

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Kane 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 2,160 square feet of living area. The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 400 square foot garage. The property has an 8,320 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on five comparable sales located within 0.19 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction that range in size from 2,184 to 2,360 square feet of living area. The dwellings were built from 1989 to 1992. Each comparable has a basement, central air conditioning and a garage with either 441 or 460 square feet of building area. Three of the

comparables each have one or two fireplaces. The appellants did not present site sizes or finished basement area for the comparable sales, information relevant to the overvaluation argument. The properties sold from March 2018 to May 2019 for prices ranging from \$288,500 to \$322,500 or from \$132.10 to \$140.80 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$97,902 which reflects a market value of \$293,735 or \$135.99 per square foot of living area, land included, when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$105,347. The subject's assessment reflects a market value of \$316,357 or \$146.46 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.29 of a mile from the subject property. The comparables have sites that range in size from 7,754 to 14,985 square feet of land area and are improved with two-story dwellings of frame exterior construction that range in size from 1,952 to 2,453 square feet of living area. The homes were built from 1989 to 1993. Each comparable has a basement, four with finished area, central air conditioning, one fireplace and a garage ranging in size from 400 to 682 square feet of building area. The properties sold from January 2016 to October 2018 for prices ranging from \$298,000 to \$363,000 or from \$144.67 to \$179.30 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants' counsel critiqued board of review comparables #1, #3, #4 and #6 asserting their 2016 or 2017 sale dates to be less proximate to the January 1, 2019 assessment date at issue. Counsel argued that sales closest to the lien date are more indicative of market value. The attorney submitted two grid analyses, one with both parties' comparable sales and one with the appellants' determination of the best comparables.

### **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 eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables due to the absence of site sizes and finished basement area information relevant to a market value argument. The lack of property details submitted by the appellants, such as site size and finished basement area, detracts from the credibility of the comparable properties and affects the Board's ability to meaningfully analyze the appellants' suggested comparables. The Board gives less weight to board of review comparables #1, #3, #4

and #6 which sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value to be the remaining two comparables which sold proximate to the January 1, 2019 assessment date and are more similar to the subject in location, age, site size, dwelling size and features, even though one comparable has an unfinished basement compared to the subject's finished basement which would necessitate an appropriate adjustment for the difference. These comparables sold in October and May 2018 for prices of \$298,000 and \$336,500 or for \$148.55 and \$144.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$316,357 or \$146.46 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, 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.



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: January 18, 2022



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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