



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

APPELLANT: Zheng Chen  
DOCKET NO.: 19-02488.001-R-1  
PARCEL NO.: 15-22-428-005

The parties of record before the Property Tax Appeal Board are Zheng Chen, the appellant, by attorney 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:** \$3,110  
**IMPR.:** \$56,459  
**TOTAL:** \$59,569

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 frame exterior multi-family dwelling containing 2,840 square feet of living area. The four-unit dwelling was constructed in 1909 and features an unfinished basement.<sup>1</sup> The property is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on three comparable sales located from .15 to .41 of a mile from the subject, two of which have the same neighborhood code as the subject. The properties are improved with two-story brick or frame exterior dwellings built in either 1900 or 1912. The dwellings range in size from 2,284 to 3,253 square feet of living area and each comparable has a basement. The properties sold from September 2018 to June 2019 for prices ranging from

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<sup>1</sup> Some details about the subject have been supplemented by the property record card submitted by the board of review.

\$60,000 to \$160,000 or from \$24.33 to \$49.19 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$24,866, which reflects an estimated market value of \$74,605 or \$26.27 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,569. The subject's assessment reflects a market value of \$178,886 or \$62.99 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 a grid analysis containing information on four comparable sales located from .35 to .86 of a mile from the subject. The properties are improved with two-story frame exterior dwellings that were built in either 1892 or 1900 and range in size from 2,016 to 3,688 square feet of living area. Three comparables each feature a full or partial basement; two comparables also have a crawl space foundation. Two comparables have central air-conditioning and a garage containing either 280 or 594 square feet of building area. One comparable has two fireplaces. The properties sold from April 2016 to September 2018 for prices ranging from \$190,000 to \$270,000 or from \$66.85 to \$96.73 per square foot of living area, land included. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, appellant's attorney submitted a brief arguing that board of review comparable sale #1 was the only acceptable comparable submitted by the board of review as the 2016 sale of board of review comparable #2 was too remote in time to establish market value as of the January 1, 2019 assessment date at issue and comparables #2, #3 and #4 differed from the subject in dwelling size and/or age or had a garage, dissimilar to the subject. Counsel further argued that based on its comparables and board of review comparable #1, the subject property is over-assessed, and a reduction is justified.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales to support their respective positions before the Property Tax Appeal Board. Neither party provided evidence as to whether any of their comparables were multi-family dwellings like the subject and the board of review did not disclose the neighborhood codes of its comparables. The Board gives less weight to board of review's comparables #2, #3 and #4 as the 2016 sale of comparable #2 is too remote in time to be indicative of the subject's market value as of the January 1, 2019 assessment date at issue and as comparables #3 and #4 both have central air conditioning and a garage, superior to the subject, and are located .79 and .86 miles distant from the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparables and board of review comparable #1, which sold more proximate in time to the assessment date at issue and are similar to the subject in age, dwelling size, design and most features. These comparables sold from February 2018 to June 2019 for prices ranging from \$60,000 to \$219,000 or from \$24.33 to \$66.85 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$178,866 or \$62.99 per square foot of living area, including land, which falls within the range established by the best comparable sales submitted for the Board's consideration. After considering adjustments to the comparables for differences when compared to 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: December 21, 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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COUNTY

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