



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

APPELLANT: Mijia Yang
DOCKET NO.: 19-07716.001-R-1
PARCEL NO.: 08-21-309-020

The parties of record before the Property Tax Appeal Board are Mijia Yang, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC 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: \$54,830
IMPR.: \$64,380
TOTAL: \$119,210

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 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 part one-story part two-story dwelling of brick and frame exterior construction with 2,006 square feet of living area.¹ The dwelling was constructed in 1979 and is approximately 40 years old. Features of the home include an unfinished basement, central air conditioning,² a fireplace, and a 476 square foot garage. The property has an 8,237 square foot site and is located in Lisle, Lisle Township, DuPage County.

¹ Additional information regarding the subject property not reported by the appellant is found in the subject's property record card presented by the board of review.

² The parties differ regarding whether the subject has central air conditioning. The Board finds the best evidence of the subject's air conditioning amenity is found in the subject's property record card presented by the board of review.

The appellant's appeal is based on both assessment inequity concerning the improvement assessment and overvaluation. In support of these claims, the appellant submitted information on four equity comparables and five comparable sales presented on two grids, where equity comparables #3 and #4 are the same properties as comparable sales #5 and #4, respectively,³ and a brief reiterating the appellant's comparables and requesting a reduction in the subject's assessment.

The four equity comparables are located within 0.09 of a mile from the subject property. The equity comparables are improved with one-story or two-story homes of brick or frame exterior construction with either 2,006 or 2,191 square feet of living area. The dwellings are 40 or 41 years old. Each home has a basement, one of which has finished area, and a garage with either 462 or 484 square feet of building area. Three homes each have central air conditioning. Three homes each have at least one fireplace with comparable #3 described as having a fireplace without the number of fireplaces being indicated. The appellant reported these equity comparables have improvement assessments ranging from \$56,380 to \$66,750 or from \$28.11 to \$30.47 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$53,227 or \$26.53 per square foot of living area.

The five comparables sales are located within 0.09 of a mile from the subject property. The parcels range in size from 8,100 to 8,714 square feet of land area and are improved with one-story or two-story homes of brick, stone, or wood exterior construction ranging in size from 2,110 to 2,537 square feet of living area. The dwellings range in age from 36 to 41 years old. Each home has an unfinished basement and a garage ranging in size from 440 to 546 square feet of building area. Three homes each have central air conditioning. Each home has at least one fireplace with comparables #3 and #5 described as each having a fireplace without the number of fireplaces indicated. These comparables sold from May 2017 to January 2019 for prices ranging from \$350,000 to \$409,500 or from \$143.87 to \$168.87 per square foot of living area, including land. Based on this evidence the appellant requested a total assessment of \$108,057 which would reflect a market value of \$324,203 or \$161.62 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$119,210. The subject has an improvement assessment of \$64,380 or \$32.09 per square foot of living area. The subject's total assessment reflects a market value of \$361,352 or \$180.14 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 containing information on seven equity comparables and three comparable sales, a grid analysis of the appellant's comparables, a map depicting the locations of the parties' comparables in relation to the subject, and a brief contending that the board of review's comparables support the subject's assessment.

³ The comparable sale designated as "Comp #3" on the second page of the appellant's comparable sales grid is renumbered as comparable sale #5.

The seven equity comparables are located from 0.04 to 0.34 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The equity comparables are improved with part one-story part two-story homes of frame exterior construction with either 1,998 or 2,006 square feet of living area. The dwellings were built from 1977 to 1980. Each home has a basement, four of which have a recreation room, a fireplace, and a garage with either 476 or 484 square feet of building area. Four homes have central air conditioning. The equity comparables have improvement assessments ranging from \$63,460 to \$74,970 or from \$31.64 to \$37.37 per square foot of living area.

The comparables sales are located from 0.04 to 0.34 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 7,700 to 10,660 square feet of land area and are improved with part one-story part two-story homes of frame exterior construction with either 1,998 or 2,006 square feet of living area. The dwellings were built from 1977 to 1979. Each home has a basement with a recreation room, a fireplace, and a garage with either 476 or 484 square feet of building area. One home has central air conditioning. These comparables sold in March and August 2018 for prices of \$355,000 or \$377,500 or from \$176.97 to \$188.19 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4, which each have one-story homes compared to the subject's part one-story part two-story dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables, which are most similar to the subject in design, dwelling size, age, location, and some features, although five of these comparables have finished basement area which the subject does not feature. These comparables have improvement assessments ranging from \$56,380 to \$74,970 or from \$28.11 to \$37.37 per square foot of living area. The subject's improvement assessment of \$64,380 or \$32.09 per square foot of living area falls within the range established by the best comparable in this record. Based on this record, and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as finished basement area, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The appellant also 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4, and #5, which each have one-story homes compared to the subject's part one-story part two-story dwelling.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables, which are most similar to the subject in design, dwelling size, age, location, and some features, however, three of these comparables have finished basement area which the subject does not feature. These most similar comparables sold from March to August 2018 for prices ranging from \$350,000 to \$377,500 or from \$165.88 to \$188.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$361,352 or \$180.14 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as basement finish, 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:

April 19, 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

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