



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

APPELLANT: Ping Wang
DOCKET NO.: 19-08263.001-R-1
PARCEL NO.: 01-33-411-008

The parties of record before the Property Tax Appeal Board are Ping Wang, the appellant, by William Blanchard, Attorney at Law in Oakbrook, 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: \$34,590
IMPR.: \$92,070
TOTAL: \$126,660

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 two-story dwelling of dryvit exterior construction with 2,976 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walkout-style basement with 25% or 410 square feet of finished area, central air conditioning, a fireplace, and a 653 square foot garage.¹ The property has an approximately 12,194 square foot site and is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation and lack of assessment uniformity concerning the improvement as the bases of the appeal. In support of these claims, the appellant submitted information on six comparables presented on two grids,² property record cards for the appellant's

¹ Additional details regarding the subject property's amenities not provided by the appellant are found in the grid analysis of the appellant's comparables presented by the board of review.

² The comparables are presented as both equity and sales comparables. Comparables #1 and #2 presented on the appellant's second grid are renumbered as comparables #5 and #6, respectively, for clarity.

comparables, a map depicting the locations of the appellant's comparables in relation to the subject, a list of homes sold in the subject's neighborhood, and a brief arguing for a reduction in the subject's assessment based upon comparable sales.

The appellant's comparables are located approximately 0.25 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,854 to 16,221 square feet of land area and are improved with two-story or part one-story and part two-story homes of frame, brick, or brick and frame construction ranging in size from 2,782 to 2,942 square feet of living area. The dwellings were built from 1990 to 2000. Each of the homes has a basement, five of which have from 729 to 1,555 square feet of finished area. Each home also features central air conditioning, a fireplace, and a garage ranging in size from 441 to 794 square feet of building area. Three of the homes each have finished attic space. The comparables have improvement assessments ranging from \$68,090 to \$95,740 or from \$22.83 to \$33.87 per square foot of living area. The comparables sold from May 2017 to February 2019 for prices ranging from \$290,000 to \$358,000 or from \$97.25 to \$126.68 per square foot of living area, including land.

The appellant also submitted a list of 27 homes sold during 2018 and 2019 in the subject's neighborhood and a brief contending that the subject's assessment reflects a market value greater than 25 of such 27 homes.³ The appellant further asserted that the subject home is the largest home in the neighborhood and should be assessed accordingly on a per square foot basis.

Based on this evidence, the appellant requested a total assessment reduction to \$111,966, which would reflect a market value of \$335,932 or \$112.88 per square foot of living area, including land, at the statutory level of assessment of 33.33%. The appellant's appeal also requested a reduced improvement assessment of \$77,376 or \$26.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$126,660. The subject has an improvement assessment of \$92,070 or \$30.94 per square foot of living area. The subject's assessment reflects a market value of \$383,935 or \$129.01 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 grid analyses of the board of review's and the appellant's comparables, property record cards and PTAX-203 Illinois Real Estate Transfer Declarations for the comparables, together with a letter contending that the appellant's comparables #2 and #4 support the subject's assessment and the appellant's comparable #1 received a temporary reduction in its assessment due to its condition.

The board of review's comparables are located from 0.08 to 0.27 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels

³ The appellant provided limited information regarding the features of these properties, such as exterior construction, foundation type, central air conditioning, fireplaces or garages. Because the information presented by the appellant lacks sufficient descriptive information necessary for a meaningful comparative analysis of these properties, the Board gave less weight to this list of sales.

range in size from approximately 12,043 to 19,258 square feet of land area and are improved with two-story or part one-story and part two-story homes of frame and brick or aluminum siding and brick exterior construction ranging in size from 2,360 to 2,768 square feet of living area. The dwellings were built from 1992 to 2001. Each of the homes has a basement, five of which have from 15% to 86% finished area and one of which is an English-style basement. Each home also has central air conditioning, a fireplace, and a garage ranging in size from 424 to 817 square feet of building area. The comparables have improvement assessments ranging from \$76,520 to \$92,510 or from \$31.80 to \$36.77 per square foot of living area. The comparables sold from June 2017 to March 2019 for prices ranging from \$331,000 to \$379,000 or from \$133.43 to \$150.99 per square foot of living area, including land. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant contends in part 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 and a reduction in the subject's assessment is not warranted.

The record contains a total of thirteen comparables for the Board's consideration. With respect to the improvement assessment, the Board gives less weight to the appellant's comparable #3 and the board of review's comparables #3, #5, #6, and #7, due to differences from the subject in finished basement area and/or dwelling size.

The Board finds the best evidence of equity in assessment to be the appellant's comparables #1, #2, #4, #5, and #6 and the board of review's comparables #1, #2, and #4, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments ranging from \$68,090 to \$95,740 or from \$22.83 to \$36.77 per square foot of living area. The subject property's improvement assessment of \$92,070 or \$30.94 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property's improvement was inequitably assessed and a reduction in the subject property's improvement assessment is not justified.

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 on the basis of assessment inequity.

The record contains a total of thirteen comparables for the Board's consideration. With respect to overvaluation, the Board gives less weight to the appellant's comparable #3 and the board of review's comparables #3, #5, #6, and #7, due to differences from the subject in finished basement area and/or dwelling size. The Board also gives less weight to the appellant's comparables #5 and #6 and the board of review's comparable #4, due to sale dates more remote in time when compared to the other comparable sales in this record.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #4 and the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, age, location, and most features. These most similar comparables sold from April 2018 to February 2019 for prices ranging from \$290,000 to \$376,000 or from \$97.25 to \$135.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$383,935 or \$129.01 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis, which appears to be supported given the subject's larger dwelling size and larger walkout-style basement than the best comparables in this record. Based on this evidence the Board finds the appellant did not establish by a preponderance of the evidence that the subject is overvalued, and therefore, a reduction in the subject's assessment is not justified on the basis of overvaluation.

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:

March 15, 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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