



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

APPELLANT: Yongjun Sun
DOCKET NO.: 19-08321.001-R-1
PARCEL NO.: 09-15-300-045

The parties of record before the Property Tax Appeal Board are Yongjun Sun, the appellant, by attorney Dimitrios Trivizas of Dimitrios P. Trivizas, Ltd. in Skokie, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$34,820
IMPR.: \$120,330
TOTAL: \$155,150

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 is improved with a two-story dwelling of frame and brick construction containing 2,674 square feet of living area. The dwelling was constructed in 1993. Features of the home include a basement, one fireplace and an attached garage with 462 square feet of building area. The property has a site with approximately 8,940 square feet of land area and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with two-story dwellings of frame and brick construction ranging in size from 2,453 to 2,820 square feet of living area. The dwellings were built in 1987 and 1988. Each

comparable has a partial basement¹, one comparable has central air conditioning, two comparables have one fireplace, and each comparable has an attached ranging in size from 597 to 680 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .70 of one mile from the subject property. The improvement assessments on these properties range from \$112,020 to \$124,360 or from \$43.96 to \$45.66 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$119,195.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$174,250. The subject property has an improvement assessment of \$139,430 or \$52.14 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted an assessment equity grid analysis containing information on three equity comparables improved with two-story dwellings of frame and brick construction ranging in size from 2,568 to 2,824 square feet of living area. The dwellings were built in 1993 and 1995. Each comparable has an unfinished basement, central air conditioning, one fireplace, and an attached garage ranging in size from 484 to 572 square feet of ground floor building area. The comparables have the same assessment neighborhood code as the subject property and are located within approximately .06 of one mile from the subject property. The improvement assessments on these properties range from \$130,940 to \$144,880 or from \$50.99 to \$51.68 per square foot of living area.

The board of review submitted a written statement asserting that the appellant's comparables are inferior to the subject property but did not explain the basis for that statement.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparables submitted by the parties to support their respective positions. The comparables are similar to the subject property in location and improved with homes similar to the subject dwelling in style, age, and most features. The Board finds appellant's comparable #1 and each board of review comparable has central air conditioning, a feature the subject property does not have, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject property. The Board also

¹ The appellant described the subject and each comparable as having a finished basement, however, the board of review described the subject and each of the appellant's comparables as having an unfinished basement, which is supported copies of the property record cards submitted by the board of review. The Board finds the subject and the appellant's comparables have unfinished basements for purposes of this appeal.

finds appellant's comparable #1 does not have a fireplace, a feature of the subject dwelling, suggesting an upward adjustment to the comparable would be appropriate to make this property more equivalent to the subject property. The comparables have improvement assessments ranging from \$43.96 to \$51.68 per square foot of living area. The two comparables most like the subject in features are appellant's comparables #2 and #3 with improvement assessments of \$43.96 and \$44.10 per square foot of living area, respectively. The subject's improvement assessment of \$52.14 per square foot of living area is above the range established by the comparables in this record and is excessive given the home has no central air conditioning whereas four of the comparables have central air conditioning. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 21, 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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