



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

APPELLANT: David & Theresa Wong
DOCKET NO.: 19-08981.001-R-1
PARCEL NO.: 05-28-110-026

The parties of record before the Property Tax Appeal Board are David & Theresa Wong, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$42,400
IMPR.: \$188,530
TOTAL: \$230,930

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame and masonry exterior construction¹ with 3,914 square feet of living area. The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a 661 square foot garage. The property has a 14,991 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales. The comparables are located from 0.06 to 0.88 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,503 to 17,125 square feet of land

¹ Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

area² and are improved with two-story homes of frame or frame and masonry exterior construction ranging in size from 3,583 to 3,894 square feet of living area. The dwellings were built from 1988 to 1990. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 459 to 625 square feet of building area. The comparables sold from March 2018 to November 2019 for prices ranging from \$428,000 to \$685,000 or from \$112.99 to \$187.67 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$189,282 which would reflect a market value of \$567,903 or \$145.10 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 \$263,640. The subject's assessment reflects a market value of \$799,151 or \$204.18 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 information on three comparable sales, together with a map depicting the locations of both parties' comparables in relation to the subject and property record cards for the parties' comparables. The board of review's comparables are located within 0.96 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 11,002 to 13,510 square feet of land area and are improved with two-story homes of frame or frame and masonry exterior construction ranging in size from 2,913 to 3,638 square feet of living area. The dwellings were built from 1989 to 1993. Each home has a basement with finished area, central air conditioning, a fireplace, and a garage ranging in size from 506 to 702 square feet of building area. The comparables sold from May to November 2018 for prices ranging from \$610,000 to \$725,000 or from \$199.29 to \$209.41 per square foot of living area, including land.

The board of review also submitted a brief describing the differences of the appellants' comparables from the subject, such as bathroom count, finished basement area, number of fireplaces, and garage size.

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

In written rebuttal, the appellants argued the board of review's comparables #2 and #3 are smaller homes than the subject dwelling.

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

² Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which is a significantly smaller home than the subject dwelling. The Board gives less weight to the appellant's comparables #1, #3, and #5, which lack finished basement area that the subject features.

The Board finds the best evidence of market value to be the appellants' comparables #2 and #4 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, lot size, age, location, and features. These most similar comparables sold from May to November 2018 for prices ranging from \$528,500 to \$725,000 or from \$139.45 to \$203.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$799,151 or \$204.18 per square foot of living area, including land, which is above the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: July 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

AGENCY

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