



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

APPELLANTS: Guoqing & X Li Zhang
DOCKET NO.: 19-08986.001-R-1
PARCEL NO.: 08-04-307-028

The parties of record before the Property Tax Appeal Board are Guoqing & X Li Zhang, 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 **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: \$47,010
IMPR.: \$50,710
TOTAL: \$97,720

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 raised ranch style dwelling of frame exterior construction with 1,360 square feet of living area. The dwelling was constructed in 1968. Features of the home include a basement with finished area and 220 square foot garage. The property has a 9,888 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on three comparable sales located within .13 of a mile from the subject property. The comparables consist of dwellings ranging in size from 1,288 to 1,468 square feet of living area. The dwellings were constructed from 1968 to 1971. Each comparable is reported to have a basement with finished area and a garage with either 220 or 399 square feet of building area. The comparables sold in January and November 2019 for prices ranging from

\$218,000 to \$285,000 or from \$148.50 to \$209.56 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,720. The subject's assessment reflects a market value of \$296,211 or \$217.80 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 response to the appeal, the board of review submitted a grid analysis of the appellants' comparables prepared by the township assessor that described each comparable as a raised ranch or a T mid-level style dwelling that is situated on a site ranging in size from 10,270 to 11,490 square feet of land area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis from the township assessor on three comparable sales located within .30 miles from the subject.¹ Board of review comparable #2 is a duplicate sale of appellants' comparable #2. The comparables are described as raised ranch style dwellings of frame exterior construction with either 1,209 or 1,360 square feet of living area. The dwellings were constructed from 1968 to 1978 and have basements with finished area. The comparables have central air conditioning. Two comparables each have a fireplace. Each comparable has a garage with 220 square feet of building area. The properties sold from January 2018 to November 2019 for prices ranging from \$285,000 to \$305,000 or from \$209.56 to \$252.27 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued that the board of review's failure to respond or object to the appellants' comparables should serve as an admission that they are acceptable sales comparables. The appellants' attorney further argued that board of review sales #1 and #3 are not comparable to the subject as both are either 8 or 10 years newer in age and 11% smaller in size. In a rebuttal grid analysis, counsel reiterated the three best comparable sales in the record and contended the subject's assessment should be reduced.

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 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 parties submitted five comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to appellants' comparable #3 as it is a different style home than the subject and it appears to be an outlier when compared to the other sales in the record.

¹ The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject.

The Board finds the best evidence of market value to be the remaining comparable sales in the record which includes the common comparable. These comparables are relatively similar to the subject in location, dwelling size, and features when compared to the subject. These comparables sold from January 2018 to November 2019 for prices ranging from \$245,000 to \$305,000 or from \$190.22 to \$252.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$296,211 or \$217.80 per square foot of living area, including land, which is within the range established by the best comparable sales. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is warranted.

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:

August 23, 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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