



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

APPELLANT: Guoqing & X Li Zhang
DOCKET NO.: 19-08987.001-R-1
PARCEL NO.: 08-09-106-029

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 **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: \$56,160
IMPR.: \$132,155
TOTAL: \$188,315

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 part two-story and a part one-story dwelling of frame and brick exterior construction with 3,184 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished basement, central air conditioning, two fireplaces and 462 square foot garage.¹ The property has a 10,054 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 six comparable sales located within .25 of a mile from the subject property. The comparables consist of dwellings ranging in size from 2,851 to 3,261 square feet of living area. The dwellings were constructed in 2000 or 2001. Each comparable is

¹ The board of review reported the subject has central air conditioning and two fireplaces which was unrefuted by the appellants.

reported to have a basement with one having finished area and each comparable has a garage with either 440 or 649 square feet of building area. The comparables sold from November 2018 to August 2019 for prices ranging from \$434,500 to \$514,000 or from \$137.28 to \$177.70 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 \$209,000. The subject's assessment reflects a market value of \$633,525 or \$198.97 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 detailed grid analysis of the appellants' comparables prepared by the township assessor.

In support of its contention of the correct assessment, the board of review submitted a grid analysis prepared by the township assessor on four comparable sales located within .30 miles from the subject.² The comparables are described as part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,319 to 3,534 square feet of living area. The dwellings were constructed from 2005 to 2017 and have basements with one having finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 628 to 767 square feet of building area. The properties sold from February 2017 to July 2019 for prices ranging from \$640,000 to \$780,000 or from \$185.34 to \$235.01 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 #2, #3 and #4 are not comparable to the subject as #2 sold in 2017 which is too remote in time to establish market value as of January 1, 2019 and is 16 years newer than the subject, #3 has a finished basement unlike the subject, and #4 is 16 years newer than the subject. In a rebuttal grid analysis, counsel reiterated the seven best comparable sales in the record which include board of review comparable #1 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.

² The board of review submitted a map depicting the locations of both parties' comparables in relation to the subject.

The parties submitted ten comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #2, #3 and #4 which are newer dwellings and/or have finished basement area when compared to the subject. In addition, comparable #2 sold in 2017 which is less proximate in time to the January 1, 2019 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #1. These comparables are relatively similar to the subject in location, age, dwelling size, and features when compared to the subject. These comparables sold from November 2018 to August 2019 for prices ranging from \$434,500 to \$640,000 or from \$137.28 to \$190.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$633,525 or \$198.97 per square foot of living area, including land, which falls at the upper end of the range established by the best comparable sales in this record on an overall market value basis but above on a per square foot basis. Based on this evidence and 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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