



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

APPELLANT: Zheng Chen  
DOCKET NO.: 19-08988.001-R-1  
PARCEL NO.: 08-09-107-023

The parties of record before the Property Tax Appeal Board are Zheng Chen, the appellant, 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:** \$57,550  
**IMPR.:** \$155,762  
**TOTAL:** \$213,312

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 part two-story and a part one-story dwelling of frame exterior construction with 3,485 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, two fireplaces and 604 square foot garage.<sup>1</sup> The property has a 14,247 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within .95 of a mile from the subject property. The comparables consist of dwellings ranging in size from 3,140 to 3,411 square feet of living area. The dwellings were constructed from 2000 to 2005. Each comparable is reported to have an unfinished basement and a garage ranging in size from 462 to 649 square

---

<sup>1</sup> The board of review reported the subject has central air conditioning and two fireplaces which was unrefuted by the appellant.

feet of building area. The comparables sold from February 2018 to August 2019 for prices ranging from \$420,000 to \$514,000 or from \$133.76 to \$157.62 per square foot of living area, including land. Based on this evidence, the appellant 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 \$224,550. The subject's assessment reflects a market value of \$680,661 or \$195.31 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 appellant's 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 three comparable sales located within .53 miles from the subject.<sup>2</sup> The comparables are described as part two-story and part one-story dwellings of frame exterior construction ranging in size from 3,341 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 707 to 767 square feet of building area. The properties sold from March 2018 to July 2019 for prices ranging from \$640,000 to \$668,000 or from \$185.34 to \$199.94 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 appellant argued that the board of review's failure to respond or object to the appellant's comparables should serve as an admission that they are acceptable sales comparables. The appellant's attorney further argued that board of review sale #2 is not comparable to the subject as it has a finished basement unlike the subject but this sale still supports a reduction based on sale price per square foot. In a rebuttal grid analysis, counsel reiterated the seven best comparable sales in the record which include board of review comparables #1 and #3 and contended the subject's assessment should be reduced.

### **Conclusion of Law**

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

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to board of review comparable #1 which is newer in age when compared to the

---

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

subject and the remaining comparables in the record. The Board also gives less weight to board of review comparable #2 which has finished basement area unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables and board of review comparable #3. These comparables overall are similar to the subject in location, age, and dwelling size when compared to the subject. These comparables sold from February 2018 to August 2019 for prices ranging from \$420,000 to \$640,000 or from \$133.76 to \$190.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$680,661 or \$195.31 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record both on an overall market value basis and a price 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Zheng Chen, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187