



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

APPELLANT: Kwok Chan  
DOCKET NO.: 19-08993.001-R-1  
PARCEL NO.: 08-24-431-012

The parties of record before the Property Tax Appeal Board are Kwok Chan, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher in Chicago; 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:** \$32,780  
**IMPR.:** \$40,640  
**TOTAL:** \$73,420

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 raised ranch style dwelling of frame exterior construction with 1,126 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished basement, central air conditioning, and a 220 square foot garage.<sup>1</sup> The property has a 5,325 square foot site and is located in Woodridge, Lisle 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 three suggested equity comparables located within .27 of a mile to the subject property but not in the subject's neighborhood. The appellant reported that the comparables were improved with two ranch style

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<sup>1</sup> Some of the subject property's descriptive information was obtained from the grid analysis submitted by the board of review.

dwelling and one raised ranch style dwelling of frame exterior construction ranging in size from 1,338 to 1,575 square feet of living area. The dwellings were built in 1978 or 1979. One comparable has a basement with finished area and two comparables lack a basement. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 220 to 452 square feet of building area.<sup>2</sup> The comparables have improvement assessments ranging from \$38,140 to \$45,050 or from \$24.61 to \$33.67 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$32,586 or \$28.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,420. The subject property has an improvement assessment of \$40,640 or \$36.09 per square foot of living area. In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis on four suggested equity comparables located in the same neighborhood code and within .22 of a mile from the subject property. The comparables were improved with raised ranch style dwellings of frame exterior construction each containing 1,126 square feet of living area. The dwellings were built in 1985 or 1986. Each comparable has a basement with one comparable having finished area, three comparables have central air conditioning, one comparable has a fireplace and each comparable has either a 220 or 380 square foot garage. The comparables have improvement assessments ranging from \$41,130 to \$43,510 or from \$36.53 to \$38.64 per square foot of living area. Based on this evidence, the board of review requests confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables based on their location being outside of the subject's neighborhood. Furthermore, comparables #1 and #3 are a different design when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are identical to the subject in dwelling size and similar in location, age and some features. These comparables had improvement assessments that ranged from \$41,130 to \$43,510 or from \$36.53 to \$38.64 per square foot of living area. The subject's improvement assessment of \$40,640 or \$36.09 per square foot of living area falls below the range established

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<sup>2</sup> Some of the descriptive information of the appellant's comparables were obtained from a grid analysis submitted by the board of review.

by the best comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

April 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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