



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

APPELLANT: Tsai Ling Chen
DOCKET NO.: 19-09599.001-R-2
PARCEL NO.: 08-28-106-019

The parties of record before the Property Tax Appeal Board are Tsai Ling Chen, the appellant, by attorney 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: \$87,400
IMPR.: \$304,070
TOTAL: \$391,470

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2018 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 2-story with part 1-story dwelling of frame and brick exterior construction with 5,087 square feet of living area constructed in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces and an 809 square foot garage. The subject property also features a 1,300 square foot enclosed inground swimming pool.¹ The property has an approximately 24,686 square foot site and is located in Naperville, Lisle Township, DuPage County.

¹ The board of review submitted a copy of the subject's property record card depicting the subject has an enclosed inground swimming pool, which was not disclosed or refuted by the appellant. The property record card reports the pool enclosure as "specially designed and fully vented – no problem with condensation."

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located from 0.37 of a mile to 1.56 miles from the subject property. The comparables have sites that range in size from 14,591 to 100,193 square feet of land area² and are improved with 2-story or 2-story with part 1-story dwellings of frame, brick or frame and brick exterior construction that range in size from 4,392 to 5,514 square feet of living area. The dwellings were built from 1981 to 1993. Each comparable has a basement, four with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 630 to 1,026 square feet of building area. Comparable #1 is reported to have an enclosed feature with 2,964 square feet of area. The properties sold from February 2018 to October 2019 for prices ranging from \$450,000 to \$825,000 or from \$92.86 to \$151.25 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$241,390 which reflects a market value of \$724,242 or \$142.37 per square foot of living area, land included, when applying 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 \$391,470. The subject's assessment reflects a market value of \$1,186,632 or \$233.27 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 located from 1.19 to 2.21 miles from the subject property. The comparables have sites that range in size from 8,690 to 85,225 square feet of land area and are improved with 2-story or 2-story with part 1-story dwellings, two of which have either frame or frame and stone exterior construction. The dwellings range in size from 5,248 to 5,324 square feet of living area and were built from 1998 to 2005. Each comparable has a basement with finished area, central air conditioning, two to four fireplaces and a garage ranging in size from 815 to 863 square feet of building area. Comparable #3 has an inground swimming pool and a 978 square foot "sports court." The properties sold from June 2018 to December 2019 for prices ranging from \$1,185,000 to \$1,222,500 or from \$222.58 to \$232.95 per square foot of living area, land included.

The board of review also submitted a copy of the subject's property record card which included a sketch of the subject's improvements. The sketch included the enclosed inground swimming pool feature with two second story balconies overlooking the enclosure. The board of review also submitted information on the appellant's comparables #1 and #3 depicting these properties as being sold either at auction or as a bank owned property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant, through counsel, asserted that even if some of the appellant's comparables are compulsory sales, that "pursuant to 35 ILCS 200/16-183, PTAB shall consider compulsory sales as valid comparable sales." The appellant critiqued the board of review comparables contending each was more than one or two miles away from the subject. Appellant's counsel argued that board of review comparable #1 was 15 years newer than the

² Some descriptive information for the appellant's comparables was submitted by the board of review.

subject and that each of the board of review's comparable properties included finished basement area and/or additional bathrooms when compared to the subject. The appellant presented a grid with "suggested best comparable sales." The appellant's attorney expressed displeasure with the Property Tax Appeal Board's decision-making process.

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

The parties submitted 11 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which appears to be an outlier relative to other comparable sales in the record, based on its sale price per square foot. The Board gives less weight to the appellant's comparables #6 and #7 which differ from the subject in dwelling size. The Board also gives less weight to the board of review's comparable #1 which is newer in age and more distant in location from the subject than other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2, #3, #4, #5 and #8 along with board of review comparables #2 and #3 which are relatively similar to the subject in age, design and dwelling size but have varying degrees of similarity to the subject in location, basement finish and other features. These comparables sold from February 2018 to August 2019 for prices ranging from \$651,000 to \$1,200,000 or from \$139.96 to \$228.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,186,632 or \$233.27 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record on an overall value basis and slightly above the range on a per square foot basis. Given the subject's 1,300 square foot inground swimming pool enclosure, a per square foot value slightly above the range appears logical. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds 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:

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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