



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

APPELLANT: Jin Han  
DOCKET NO.: 20-06058.001-R-1  
PARCEL NO.: 07-01-12-204-047-0000

The parties of record before the Property Tax Appeal Board are Jin Han, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$49,649  
**IMPR.:** \$223,940  
**TOTAL:** \$273,589

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 two-story custom-built dwelling of brick and cedar exterior construction with 3,854 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, a two-car attached garage with 621 square feet of building area, and a one car attached garage with 312 square feet of building area. The property also has an in-ground swimming pool. The property has a 10,625 square foot site and is located in Naperville, Wheatland Township, Will County.

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<sup>1</sup> For purposes of this appeal the Property Tax Appeal Board finds the best evidence of size of the subject dwelling is contained in the appellant's appraisal, which has a schematic diagram, dimensions, and calculations to support the estimated size.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$640,000 as of January 1, 2019. The appraisal was prepared by George Archambault, a Certified Residential Real Estate Appraiser, and Carmen J. Smith, a Certified General Real Estate Appraiser. Smith is identified in the report as the supervisory appraiser. The intended use of the report was for a tax appeal and the fee simple property rights were appraised.

The appraisers developed the sales comparison approach using four comparable sales improved with two-story dwellings ranging in size from 3,373 to 4,327 square feet of living area. The homes range in age from 12 to 25 years old. Each comparable has a basement with three having finished area, central air conditioning, one or two fireplaces, and an attached three-car garage. The comparables have sites ranging in size from 10,890 to 16,400 square feet of land area and are located from 0.60 to 1.44 miles from the subject property. The sales occurred from September to November 2018 for prices ranging from \$589,900 to \$620,000 or from \$142.13 to \$183.76 per square foot of living area, including land. The appraisers adjusted the comparables for differences from the subject property resulting in adjusted sale prices of the comparables ranging from \$637,000 to \$642,500. The appraisers arrived at an estimated market value of \$640,000. The appellant requested the subject's assessment be reduced to \$213,312 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$273,589. The subject's assessment reflects a market value of \$819,864 or \$212.73 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue. The notes on appeal disclosed that the board of review offered to stipulate to a total assessment of \$22,043 for the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within 0.19 of a mile from the subject and in the subject's subdivision. One comparable has a 10,625 square foot site size. The comparables are improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 3,782 to 4,004 square feet of living area. The homes were built from 2005 to 2013. Each comparable has a basement, with three having finished area.<sup>2</sup> Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 670 to 750 square feet of building area. The comparables sold from August 2018 to December 2020 for prices ranging from \$750,000 to \$825,000 or from \$198.05 to \$209.98 per square foot of living area, land included.

The board of review, through the Wheatland Township Assessor, submitted comments critiquing the appraisal comparables as being located in different subdivisions than the subject, differing in dwelling size and that all had sold in 2018. In contrast, the board of review's comparables are all located in the subject's subdivision, are custom built homes like the subject and are closer in dwelling size when compared to the subject and the appraisal comparables. Based on this evidence, the board of review recommended the Board reduce the subject's total assessment to \$262,043.

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<sup>2</sup> The board of review submitted copies of an online real estate listing for comparable #2 which depicted the property to have finished basement area.

In a letter dated June 19, 2021, the appellant rejected the County's offer to reduce the subject's assessment to \$262,043.

### **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 appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds the effective date of the appraisal to be January 1, 2019 and the comparables selected by the appraiser to have sold from September to November 2018, less proximate in time to the January 1, 2020 assessment date at issue in this appeal. As a result, less weight is given to the opinion of value for the subject as presented in the appraisal. The Board also gives less weight to board of review comparable #4 which sold in August 2018, less proximate to the assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2, and #3 which are similar to the subject in location, age, design, dwelling size and other features. However, none of these best comparables has an inground swimming pool feature like the subject and one comparable lacks finished basement area suggesting upward adjustments are needed to make these properties more equivalent to the subject property. These comparables sold from January 2019 to December 2020 for prices ranging from \$758,515 to \$825,000 or from \$200.56 to \$209.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$819,864 or \$212.73 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on an overall market value basis and above the range on a per square foot basis. Given the subject's pool amenity, when compared to the best comparables in the record, a higher per square foot value appears to be logical. After considering the board of review's recommendation and adjustments to the best comparables for differences with the subject, the Board finds a reduction in the subject's assessment is not 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.



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Chairman



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Member

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Member



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Member



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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:

May 16, 2023



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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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