



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

APPELLANT: David & Kim Wong  
DOCKET NO.: 20-06412.001-R-1  
PARCEL NO.: 12-02-07-307-017-0000

The parties of record before the Property Tax Appeal Board are David & Kim Wong, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will 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 **Will County Board of Review** is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,955  
**IMPR.:** \$71,807  
**TOTAL:** \$86,762

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 split-level dwelling of brick and frame exterior construction<sup>1</sup> with 1,900 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement, a 360 square foot garage, and a 222 square foot enclosed frame porch. The property has an 8,760 square foot site and is located in Bolingbrook, DuPage Township, Will County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.60 of a mile from the subject. The comparables are improved with split-level homes with 1,900 square feet of living area that were built from 1993 to 1998. Each home has a basement and a 360 square foot garage. One home has a fireplace. The comparables sold from October 2018 to July 2020 for prices

---

<sup>1</sup> Additional details regarding the subject not reported by the appellants are found in the board of review's evidence.

ranging from \$210,000 to \$272,500 or from \$110.53 to \$143.42 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 \$94,990. The subject's assessment reflects a market value of \$284,657 or \$149.82 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales where comparables #2 and #4 are the same properties as the appellant's comparables #3 and #1, respectively. The comparables are located within 0.60 of a mile from the subject. The parcels range in size from 7,904 to 11,429 square feet of land area and are improved with split-level homes of brick and frame exterior construction with 1,900 square feet of living area. The dwellings were built from 1992 to 1998. Three homes each have a basement and each home has a 360 square foot garage. The comparables sold from May 2017 to November 2019 for prices ranging from \$240,117 to \$300,000 or from \$126.38 to \$157.89 per square foot of living area.

The board of review submitted a brief contending the subject is located in a "typical" neighborhood of tract built homes of several different models. The board of review asserted some of the appellants' comparables differ from the subject in basement finish and some sold after the assessment date at issue in this appeal. The board of review argued the appellants' comparable #4 is not a valid sale due to its transfer by an estate, but in support of this argument the board of review submitted a Real Estate Transfer Declaration for the appellants' comparable #5, which discloses the seller was an estate, the property was advertised for sale, and the sale was not between related parties.

Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review's comparable #3 sold too remote in time from the assessment date.

### **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.

As an initial matter, the Board finds the board of review has not demonstrated that the appellants' comparables #4 and/or #5 were not arm's length sales. "Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and

the buyer is likewise ready, willing, and able to buy, but is not forced to do so. Bd. of Educ. v. Ill. Prop. Tax Appeal. Bd., 2011 IL App (2d) 100068, P36, 961 N.E.2d 794, 801, 356 Ill. Dec. 405, 412 (citing Chrysler Corp. v. State Property Tax Appeal Bd., 69 Ill. App. 3d 207, 211, 387 N.E.2d 351, 355, 25 Ill. Dec. 695, 699 (2d Dist. 1979)). The Real Estate Transfer Declaration for comparable #5 disclosed it was advertised for sale and was not a sale between related parties. The mere fact that the appellants' comparable #5 was sold by an estate, without further evidence of the circumstances of this sale, does not demonstrate the sale was not an arm's length transaction. Accordingly, in the absence of other evidence, the Board will consider the appellants' comparables #4 and #5 on this record.

The record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparable #5 and the board of review's comparable #3, which sold less proximate in time to the assessment date than other comparables in this record, and to the board of review's comparable #1, which lacks a basement that is a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4, the appellants' comparable #1/board of review's comparable #4, and the appellants' comparable #3/board of review's comparable #2, which are similar to the subject in dwelling size, age, location, and most features, although none of these comparables has an enclosed frame porch like the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$238,000 to \$272,500 or from \$125.26 to \$143.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$284,657 or \$149.82 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive even after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's enclosed frame porch. Based on this evidence the Board finds a reduction in the subject's assessment is 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: May 16, 2023



\_\_\_\_\_  
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

David & Kim Wong, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

Will County Board of Review  
Will County Office Building  
302 N. Chicago Street  
Joliet, IL 60432