



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

APPELLANT: Junguo Bian
DOCKET NO.: 20-07842.001-R-1
PARCEL NO.: 09-01-212-008

The parties of record before the Property Tax Appeal Board are Junguo Bian, the appellant; 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: \$76,160
IMPR.: \$217,037
TOTAL: \$293,197

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 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on May 19, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated March 6, 2025. Appearing was Junguo Bian, the appellant and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Anthony Pacilli, Chief Deputy Assessor for Downers Grove Township.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 2,892 square feet of living area. The dwelling was constructed in 2016 and is approximately 4 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 400 square foot garage. The property has an approximately 8,097 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from one block to two miles from the subject property. The comparables have sites that range in size from 6,625 to 20,000 square feet of land area and are improved with 2-story or 3-story dwellings of frame, brick or stone/brick/stucco exterior construction ranging in size from 2,643 to 3,430 square feet of living area. The dwellings range in age from 1 year to 14 years old. Each comparable has a basement with finished area, central air conditioning, from one to three fireplaces and a garage ranging in size from 400 to 600 square feet of building area. The properties sold from April 2019 to June 2020 for prices ranging from \$800,000 to \$1,050,000 or from \$283.82 to \$322.18 per square foot of living area, land included.

At hearing, Mr. Bian asserted the subject property has a permanent 15% land and building reduction in assessment due to its proximity to the intersection of Ogden Avenue and Oak Street which is a high traffic location as well as its view of commercial property on two sides of the subject property. Mr. Bian contended the township assessor's office continues to compare the subject property selecting comparable sales which are not influenced by high traffic and/or a commercial view. Mr. Bian argued the sale prices for these comparable properties should be multiplied by 85% in order to reflect a market value which considers the subject's high traffic and commercial influences.

In a written brief and oral testimony Mr. Bian contrasted the purchase of the subject property in November 2016 for a price of \$940,000 to board of review comparable #4 which sold in September 2016 for a price of \$1,369,000, a difference in sale prices between these two properties of approximately 50%. Mr. Bian testified board of review comparable #4 sold again in July 2019 for a price of \$1,225,000, suggesting a downward trend in sale prices. Mr. Bian's brief outlined two other properties that had decreasing sale prices in 2020. Finally, Mr. Bian argued that board of review comparables #4 and #5 should be excluded from the Board's consideration due to their larger dwelling sizes and/or higher sale price per square foot relative to other properties in the record. Mr. Bian opined the higher per square foot sale prices suggest these properties are dissimilar to the subject. Mr. Bian testified that appellant comparable #1 should be given most weight since it is located close to the subject, is adjacent to commercial property and has a similar condition as the subject property.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$286,308 which reflects a market value of \$859,010 or \$297.03 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 \$326,520. The subject's assessment reflects a market value of \$977,605 or \$338.04 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

Mr. Whistler introduced his witness, Anthony Pacilli, who testified he had worked in DuPage County assessing for approximately 15 years, was a Certified Illinois Assessing Official and licensed real estate broker.

Mr. Pacilli agreed with Mr. Bian's description of the subject property's location in close proximity to traffic and commercial property and reiterated the subject property benefits from permanent 15% land and building assessment adjustment.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.22 of a mile to 1.43 miles from the subject property. The comparables have sites that range in size from 8,000 to 8,832 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 2,751 to 3,353 square feet of living area. The homes were built from 2011 to 2019. Each comparable has a basement, two of which have finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 400 to 515 square feet of building area. The properties sold from March 2019 to April 2020 for prices ranging from \$930,000 to \$1,655,000 or from \$314.61 to \$493.59 per square foot of living area, land included.

The board of review submitted comments and a Comparable Report which disclosed appellant comparable #1 has a 10% land and building adjustment factor, appellant comparable #3 has a 20% land and building adjustment factor and board of review comparable #1 has a 10% land adjustment factor. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under questioning from the ALJ, Mr. Pacilli testified that two identical hypothetical properties are likely to have different market values if the only difference was that one property has a commercial and high traffic location while the other has a residential location.

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 eleven comparable sales for the Board's consideration. The Board gives less weight to each of the appellant's comparables along with board of review comparables #1, #2 and #5 which are less similar to the subject in age, dwelling size and/or location.

The Board finds the best evidence of market value to be the board of review comparables #3 and #4 which are most similar to the subject in location, age, dwelling size, site size and some features. However, one of these comparables lacks a finished basement and neither property was depicted as being located in a high traffic location or having a commercial view, suggesting adjustments are needed to make these two properties more equivalent to the subject. These two comparables sold in March and July 2019 for prices of \$930,000 and \$1,225,000 or \$314.61 and \$398.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$977,605 or \$338.04 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. However, after considering appropriate

adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and 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: July 15, 2025



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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