



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

APPELLANT: Hongyi Wang  
DOCKET NO.: 20-07849.001-R-1  
PARCEL NO.: 09-03-303-035

The parties of record before the Property Tax Appeal Board are Hongyi Wang, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$30,780  
**IMPR.:** \$83,550  
**TOTAL:** \$114,330

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.

**Findings of Fact**

The subject property consists of a split-level dwelling of frame exterior construction with 1,389 square feet of living area. The dwelling was constructed in 1988.<sup>1</sup> Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 14,850 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 1, 2019 for a price of \$260,000. The appellant completed Section IV- Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was not advertised for sale, and

---

<sup>1</sup> Additional details regarding the subject's features are found in the subject's property record card presented by the board of review.

the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant submitted copies of a settlement statement indicating a price of \$260,000 and a warranty deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,330. The subject's assessment reflects a market value of \$342,305 or \$246.44 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.55 of a mile from the subject. The parcels range in size from 10,744 to 15,158 square feet of land area and are improved with split-level homes of frame or frame and brick exterior construction ranging in size from 1,210 to 1,430 square feet of living area. The dwellings were built from 1975 to 1977. Each home features a basement, one of which has finished area, and a 460 or a 528 square foot garage. Two homes each have central air conditioning. The comparables sold from January to May 2019 for prices ranging from \$334,000 to \$364,999 or from \$255.24 to \$276.03 per square foot of living area, including land.

The board of review submitted a brief contending the subject's sale was not an arm's length transaction as no Affidavit of Arm's Length Transaction was provided and the Real Estate Transfer Declaration, a copy of which was presented, indicates the property was not advertised for sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 record contains evidence of a 2019 sale of the subject presented by the appellant and three comparable sales presented by the board of review in support of their respective positions before the Board.

The Board finds the best evidence of market value in the record to be the board of review's comparables #1 and #2, which are similar to the subject in dwelling size, location, site size, and features, although these comparables are older homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The Board gave less weight to the board of review's comparable #3 which lacks central air conditioning that is a feature of the subject. These two most similar comparables sold for prices of \$342,500 and \$364,999 or for \$275.76 and \$255.24 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$342,305 or \$246.44 per

square foot of living area, including land, which is below the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. Based on this record, the Board finds the subject's assessment is reflective of market value 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:

December 19, 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

Hongyi Wang, by attorney:  
Joanne Elliott  
Elliott & Associates, P.C.  
1430 Lee Street  
Des Plaines, IL 60018

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187