



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

APPELLANT: Yueh Liu  
DOCKET NO.: 20-08071.001-R-1  
PARCEL NO.: 08-03-306-008

The parties of record before the Property Tax Appeal Board are Yueh Liu, the appellant, by 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:** \$52,820  
**IMPR.:** \$72,920  
**TOTAL:** \$125,740

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 tri-level dwelling<sup>1</sup> of wood siding exterior construction with 1,710 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 874 square feet of building area.<sup>2</sup> The property has a 29,684 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .95 of a mile of the subject. The comparables consist of two-story dwellings of frame or brick and frame exterior

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<sup>1</sup> The parties differ as to the subject's design. The Board finds the subject's property record card, which contains a detailed sketch, to be the best evidence of design in the record.

<sup>2</sup> Details not provided by the appellant were drawn from the subject's property record card.

construction ranging in size from 1,814 to 1,869 square feet of living area.<sup>3</sup> The homes were built from 1969 to 1996. Each dwelling has central air conditioning, one fireplace, an unfinished basement, and a garage ranging in size from 435 to 440 square feet of building area. Comparable #1 has a parcel containing 14,800 square feet of land area, with no parcel information provided by either party for the remaining comparables. The comparables sold from May 2019 to August 2020 for prices ranging from \$250,000 to \$320,000 or from \$133.76 to \$174.39 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$89,270, for an estimated market value of \$267,837 or \$156.63 per square foot of living area, including land, 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 \$125,740. The subject's assessment reflects a market value of \$376,467 or \$220.16 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 four comparable sales located 1.34 miles to 2.31 miles from the subject. The comparables consist of split-level dwellings of frame or brick and frame exterior construction ranging in size from 1,463 to 1,820 square feet of living area. The dwellings were built from 1964 to 1970. Each dwelling has a basement with finished area and a garage ranging in size from 220 to 1,320 square feet of building area. Two comparables have central air conditioning and three comparables each have a fireplace. The parcels range in size from 10,835 to 25,865 square feet of land area. The comparables sold from May 2019 to June 2020 for prices ranging from \$350,000 to \$407,900 or from \$204.75 to \$255.58 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review comparables should be given less weight due to their locations greater than one mile from the subject.

### **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 eight comparable sales for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to differences in age, style, location, and/or some features. Nevertheless, the Board gives less weight to appellant's comparables due to differences in age and/or design when compared to the subject. The Board also gives reduced

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<sup>3</sup> Details not provided by the appellant were drawn from the comparable grid submitted by the board of review, which was not refuted by the appellant.

weight to board of review comparables #1 and #2 due to their lack of central air conditioning compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which are similar to the subject in age, design, dwelling size, and features. These most similar comparables sold for prices of \$350,000 and \$407,900 or for \$239.23 and \$255.58 per square foot of living area, including land. The subject's assessment reflects a market value of \$376,467 or \$220.16 per square foot of living area, including land, which is bracketed by the best comparable sales in this record overall, and is below the best comparables on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to 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:

April 18, 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

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