



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

APPELLANT: Annie Wang and Howard Lo  
DOCKET NO.: 20-08098.001-R-1  
PARCEL NO.: 03-35-301-003

The parties of record before the Property Tax Appeal Board are Annie Wang and Howard Lo, the appellants, by attorney 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:** \$57,150  
**IMPR.:** \$218,660  
**TOTAL:** \$275,810

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story dwelling of brick exterior construction with 3,635 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, three fireplaces and a garage with 494 square feet of building area. The property is located in Elmhurst, Addison Township, DuPage County.

The appellants contend assessment inequity with regard to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on sixteen equity comparables with the same assessment neighborhood code as the subject and within 0.45 of a mile from the subject property. The comparables are improved with two-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 3,273 to 3,960 square feet of living area. The homes were built from 2002 to 2006. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 410

to 777 square feet of building area. The comparables have improvement assessments ranging from \$179,510 to \$224,250 or from \$51.19 to \$56.67 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$204,738 or \$56.32 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$275,810. The subject property has an improvement assessment of \$218,660 or \$60.15 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information, through the township assessor, on eight equity comparables with the same neighborhood code as the subject. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,412 to 4,199 square feet of living area. The dwellings were built from 2007 to 2014. Each comparable has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 426 to 851 square feet of building area. The comparables have improvement assessments ranging from \$206,470 to \$250,910 or from \$59.18 to \$60.51 per square foot of living area.

In written rebuttal, the appellants' counsel contends the county's equity comparables alone support a reduction based on "building price/SF." Based on the evidence, counsel contends the subject property is overassessed and requested the Board find in favor of the appellant requested assessment reduction.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains a total of 24 equity comparables for the Board's consideration. The Board gives less weight to the board of review comparable #1 which is less similar in dwelling size to the subject than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables as well as the board of review's comparables #2 through #8, which are all relatively similar to the subject in location, dwelling size, age, foundation, and features. These comparables have improvement assessments ranging from \$179,510 to \$241,450 or from \$51.19 to \$60.51 per square foot of living area. The subject's improvement assessment of \$218,660 or \$60.15 per square foot of living area falls within the range established by the best comparables in this record. In addition, the subject's improvement assessment is further supported by the board of review comparable #4 which is more similar to the subject with its identical dwelling size and has an improvement assessment of \$216,310 or \$59.51 per square foot of living. Based on this

record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

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

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