



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

APPELLANT: Yunfeng & J Yao Pei
DOCKET NO.: 20-08107.001-R-1
PARCEL NO.: 09-15-107-019

The parties of record before the Property Tax Appeal Board are Yunfeng & J Yao Pei, the appellants, 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: \$43,610
IMPR.: \$183,300
TOTAL: \$226,910

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 2-story dwelling with frame construction containing 3,317 square feet of living area. The dwelling was built in 1999. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an attached garage with 708 square feet of building area.¹ The property has a site of approximately 13,717 square feet of land area and is located in Westmont, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis with information on six comparable sales located within .93 of a mile from the subject and in the same assessment neighborhood codes as the subject property. The comparables have sites ranging in size from 8,798 to 19,294 square feet of land

¹ Some descriptive information regarding the subject and the appellants' comparables was drawn from the grid analysis submitted by the board of review.

area and are improved with 2-story dwellings of frame or brick exterior construction that range in size from 3,043 to 3,557 square feet of living area. The dwellings were built from 1993 to 1999. Each comparable features an unfinished basement, a fireplace, and a garage ranging in size from 879 to 1,312 square feet of building area. Four comparables have central air conditioning. The comparables sold from March 2019 to November 2020 for prices ranging from \$523,000 to \$640,000 or from \$147.82 to \$200.43 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$226,910. The subject's assessment reflects a market value of \$679,371 or \$204.81 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, through the assessor's office, submitted a grid analysis with information on four comparable sales located within .48 of a mile from the subject, two of which are in the same assessment neighborhood code as the subject property. The comparables have parcels ranging in size from 8,826 to 12,981 square feet of land area. The sites are improved with 2-story dwellings of frame construction that range in size from 3,160 to 3,367 square feet of living area. The dwellings were built from 1997 to 2002. Each comparable features an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 895 to 1,374 square feet of building area. The comparables sold from June 2017 to October 2020 for prices ranging from \$650,000 to \$730,000 or from \$205.70 to \$216.81 per square foot of living area, including land. Based on this evidence, the board of review requested the assessment be sustained.

In rebuttal, the appellants' counsel argued that only board of review comparable #1 was an "acceptable" comparable as the remaining comparables sold too remotely in time from the assessment date at issue.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to board of review comparables #2, #3, and #4 based on their sales occurring in 2017 and 2018 which is less proximate in time to the January 1, 2020 assessment date at issue, and thus less likely to reflect the subject's market value than the remaining sales in this record. Additionally, board of review comparables #3 and #4 are located outside of the subject's neighborhood code. The Board also gave less weight to appellants'

comparables #1 and #3 based on their lack of central air conditioning which is a feature of the subject dwelling.

On this record, the Board finds the best evidence of market value to be appellants' comparables #2, #4, #5, and #6, along with board of review comparable #1, all of which sold proximate in time to the lien date at issue and are most similar to the subject in design, age, dwelling size, and most features. These best comparables in the record sold from March 2019 to November 2020 for prices ranging from \$523,000 to \$690,000 or from \$147.82 to \$210.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$679,371 or \$204.81 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record both in terms of overall market value and on a per square foot basis. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellants did not demonstrate by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction is not 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:

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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