



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

APPELLANT: William & Shinui Whang  
DOCKET NO.: 20-08405.001-R-1  
PARCEL NO.: 03-22-219-002

The parties of record before the Property Tax Appeal Board are William & Shinui Whang, 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:** \$44,180  
**IMPR.:** \$133,630  
**TOTAL:** \$177,810

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 3,671 square feet of living area.<sup>1</sup> The dwelling was constructed in 1992. Features of the home include a basement, central air conditioning, two fireplaces and a 577 square foot garage. The property has a 9,750 square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales with the same assessment neighborhood code as the subject and within .13 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 3,317 to 3,936 square feet of living area. The dwellings were built from 1993 to 1995. Each comparable has a

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card presented by the board of review.

basement, central air conditioning, a fireplace and a garage ranging in size from 576 to 879 square feet of building area. The comparables sold from January 2019 to August 2020 for prices ranging from \$440,000 to \$515,000 or from \$113.61 to \$140.79 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$162,867, which would reflect a market value of \$488,650 or \$133.11 per square foot of living area, including land, when using 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 \$177,810. The subject's assessment reflects a market value of \$532,365 or \$145.02 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.

The board of review submitted an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 10,000 to 17,750 square feet of land area. The comparable dwellings have exterior constructions of brick or frame and brick. The board of review reported that the appellants' comparable #3 has a finished basement.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on five comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 5,625 to 27,667 square feet of land area. The comparables are improved with two-story dwellings of brick, frame or brick and frame exterior construction ranging in size from 3,041 to 3,718 square feet of living area. The dwellings were built from 1992 to 2006. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 540 to 995 square feet of building area. The comparables sold from May to November 2019 for prices ranging from \$450,000 to \$630,000 or from \$144.97 to \$169.45 per square foot of living area, including land. The board of review also submitted property record cards for the subject and both parties' comparables, along with a location map depicting the locations of all the comparables presented by the parties in relation to the subject property.

The assessor indicated the subject property was sold in July 2021 for a price of \$570,000 or \$155.27 per square foot of living area, including land. A copy of the Redfin web page Multiple Listing Service printout submitted by the assessor revealed the subject dwelling has 3.5 bathrooms and 100% finished basement area, which are not reported in the subject's property record card.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1, #4 and #5 are not comparable due to their dwellings being 17%, 12% and 15% smaller in size, respectively, when compared to the subject. Furthermore, board of review comparable #4 is 14 years newer than the subject dwelling. The appellants agreed that board of review comparables #2 and #3 are acceptable comparable sales. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1, #2, #3 and #4, along with board of review comparables #2 and #3

are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 ten suggested comparable sales for the Board's consideration. The Board has given less weight to board of review comparables #1, #4 and #5 due to their smaller dwelling sizes and/or newer ages, when compared to the subject dwelling.

The Board finds the best evidence of market value to be the appellants' comparables, along with board of review comparables #2 and #3, which are similar to the subject in location, dwelling size, design, age and some features. These six comparables sold from January 2019 to August 2020 for prices ranging from \$440,000 to \$630,000 or from \$113.61 to \$169.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$532,365 or \$145.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds no 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:

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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