



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

APPELLANT: Shihong Wang
DOCKET NO.: 20-08447.001-R-1
PARCEL NO.: 07-32-304-027

The parties of record before the Property Tax Appeal Board are Shihong Wang, 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 **a reduction** 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: \$22,920
IMPR.: \$53,900
TOTAL: \$76,820

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 two-story dwelling of frame exterior construction with 1,739 square feet of living area.¹ The dwelling was constructed in 2001. Features of the home include a poured concrete crawl space foundation, 2.5 bathrooms, a fireplace and a 430 square foot garage. The property has an 11,271 square foot site and is located in Aurora, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales located in the same assessment neighborhood as the subject and within .26 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 1,620 to 1,866 square feet of living area. The dwellings were built from 1987 to 1990. One comparable has a basement and four comparables each have central air conditioning. Each comparable has either 1.5 or 2.5

¹ The Board finds the best description of the subject property was presented by the board of review.

bathrooms and a two-car garage. The comparables sold from February 2019 to March 2020 for prices ranging from \$180,000 to \$245,000 or from \$107.18 to \$132.86 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$69,768, which would reflect a market value of \$209,325 or \$120.37 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 \$81,810. The subject's assessment reflects a market value of \$244,940 or \$140.85 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 appellant's comparables and the township assessor's comparables. The appellant's comparables were described as having sites that range in size from 6,300 to 12,838 square feet of land area. The comparable dwellings have exterior constructions of frame or frame and brick and a garage ranging in size from 360 to 420 square feet of building area. Three comparables each have one fireplace. The township assessor stated the appellant's comparables #1 and #5 are both REO bank sales and are not arms-length transactions but did not provide substantive documentary evidence to support this claim.

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 board of review's comparable #3 is the same property as the appellant's comparable #4. The comparables have sites that range in size from 6,300 to 9,000 square feet of land area. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,626 to 1,944 square feet of living area. The dwellings were built from 1987 to 1990. One comparable has a basement, four comparables have central air conditioning and one comparable has a fireplace. Each comparable has either 1.5 or 2.5 bathrooms and a garage ranging in size from 360 to 420 square feet of building area. The comparables sold from March 2018 to November 2019 for prices ranging from \$230,000 to \$255,000 or from \$123.71 to \$141.45 per square foot of living area, including land. The board of review also submitted a location map depicting the locations of all the comparables presented by the parties in relation to the subject property. Based on this evidence, board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that board of review comparables #1, #2 and #4 are not comparable due to their remote 2018 sale dates. The appellant asserted that board of review comparable #3 is a duplicate comparable sale as it is the same as appellant's comparable sale #4. The appellant agreed that board of review comparable sale #5 is an acceptable comparable sale. In a rebuttal grid analysis, counsel suggested that the appellant's comparable sales, which includes the common comparable, along with board of review comparable sale #5 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine suggested comparable sales for the Board's consideration, as one sale is common to the parties. The Board has given less weight to the appellant's comparable #5 due to its basement foundation when compared to the subject's poured concrete foundation. The Board has given reduced weight to board of review comparables #1, #2 and #4 due to their sale dates occurring in 2018, which are less proximate in time to the lien date at issue and are less likely to be indicative of the subject's market value as of January 1, 2020 given other sales available in the record. Furthermore, board of review comparable #1 has a basement, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparable sales, which includes the parties' common sale. The Board finds these comparables sold proximate in time to the assessment date at issue and are similar to the subject in location, dwelling size, design, age and some features, except these four comparables have central air conditioning, not a feature of the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from January 2019 to March 2020 for prices ranging from \$180,000 to \$245,000 or from \$107.18 to \$141.45 per square foot of living area, including land. The subject's assessment reflects a market value of \$244,940 or \$140.85 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive due to its lack of central air conditioning. Therefore, based on this record the Board finds a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Shihong Wang, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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