



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

APPELLANT: Guang Shi
DOCKET NO.: 20-08470.001-R-1
PARCEL NO.: 08-33-105-003

The parties of record before the Property Tax Appeal Board are Guang Shi, 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: \$46,000
IMPR.: \$107,500
TOTAL: \$153,500

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 2,761 square feet of living area.¹ The dwelling was constructed in 1986. Features of the home include a basement, central air conditioning, a fireplace, a 320 square foot enclosed porch and a 480 square foot garage. The property has an 8,503 square foot site and is located in Naperville, Lisle 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 with the same assessment

¹ The Board finds the best description of the subject property is found in the evidence provided by the board of review which contained a schematic diagram and photographs of the subject. The enclosed porch is described as a huge heated/ac sunroom, which was not refuted by the appellant in rebuttal. The assessor also indicated the subject dwelling has a finished basement with a bath, which is not depicted in the subject's property record card or the assessor's grid analysis.

neighborhood code as the subject and located within .32 of a mile from the subject property. The comparables are improved with two-story dwellings ranging in size from 2,644 to 2,974 square feet of living area. The dwellings were built from 1980 to 1985. The comparables each have a basement, one of which has finished area. Each comparable has a garage ranging in size from 441 to 537 square feet of building area. The comparables sold from January 2019 to September 2020 for prices ranging from \$375,000 to \$465,000 or from \$141.83 to \$160.42 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$144,565, which would reflect a market value of \$433,738 or \$157.09 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 \$153,500. The subject's assessment reflects a market value of \$459,581 or \$166.45 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 two separate grid analyses, one that lists the appellant's comparables and one that lists the township assessor's comparables. The appellant's comparables were described as having sites that range in size from 8,760 to 11,562 square feet of land area that are improved with two-story or part two-story and part one-story dwellings of frame exterior construction, each containing one fireplace. The appellant's comparable #5 has a 226 square foot enclosed porch.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .47 of a mile from the subject property. The comparables have sites that range in size from 8,657 to 10,095 square feet of land area. The comparables are improved with two-story or part two-story and part one-story dwellings of frame exterior construction ranging in size from 2,324 to 2,400 square feet of living area. The dwellings were built from 1981 to 1987. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 542 square feet of building area. The comparables sold in July 2019 or June 2020 for prices ranging from \$414,000 to \$466,000 or from \$172.50 to \$200.52 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, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant contended that the board of review comparables are not comparable due to their smaller dwelling sizes and/or finished basements. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2, #3 and #4 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board finds all the comparables are relatively similar to the subject in location, dwelling size, design, age and some features. The comparables sold from January 2019 to September 2020 for prices ranging from \$375,000 to \$466,000 or from \$141.83 to \$200.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$459,581 or \$166.45 per square foot of living area, including land, which falls within the range established by the best comparables 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:

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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