



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

APPELLANT: Hong Shao & Ruihua Zhang  
DOCKET NO.: 20-08473.001-R-1  
PARCEL NO.: 08-33-200-031

The parties of record before the Property Tax Appeal Board are Hong Shao & Ruihua Zhang, 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:** \$56,090  
**IMPR.:** \$115,420  
**TOTAL:** \$171,510

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 part two-story and part one-story dwelling of frame exterior construction with 2,764 square feet of living area.<sup>1</sup> The dwelling was constructed in 1988. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 406 square foot garage. The property has an 14,160 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales located within .30 of a mile from the subject property, one of which has the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings ranging in size from 2,730 to 3,040 square feet of living area. The dwellings were built from 1988 to 1993. The comparables each have a

---

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

basement, one of which has finished area. Each comparable has a garage ranging in size from 420 to 462 square feet of building area. The comparables sold from January 2019 to November 2020 for prices ranging from \$425,000 to \$491,500 or from \$147.36 to \$173.99 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$150,978, which would reflect a market value of \$452,979 or \$163.89 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 \$171,510. The subject's assessment reflects a market value of \$513,503 or \$185.78 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 a data sheet which lists the township assessor's comparables. The appellants' comparables were described as having sites that range in size from 8,375 to 14,160 square feet of land area that are improved with two-story or part two-story and part-one story dwellings of frame exterior construction. Seven comparable dwellings were reported to have central air conditioning and each dwelling has a fireplace. The appellants' comparables #2 and #3 have reported sale dates of December 2018 and April 2019.

In support of its contention of the correct assessment, the board of review, through the township assessor submitted information on six comparable sales located within .62 of a mile from the subject property, two of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 8,369 to 14,610 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 2,352 to 2,975 square feet of living area. The dwellings were built from 1988 to 1993. The comparables each have a basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 462 to 704 square feet of building area. The comparables sold from March to September 2019 for prices ranging from \$448,500 to \$560,000 or from \$187.27 to \$204.37 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 appellants agreed that board of review comparables #1 and #3 are acceptable comparable sales. Counsel contended that board of review comparables #2, #4, #5 and #6 are not comparable due to their dwelling sizes being either 7% larger or from 7% to 14% smaller in size when compared to the subject dwelling. In a rebuttal grid analysis, counsel suggested that the appellants' comparables #1, #4, #5, #6, #7 and #8, along with board of review comparables #1 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 14 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #7 due to its lack of central air conditioning, a feature of the subject. The Board has given reduced weight to board of review comparable #4 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size, design, age and some features, except ten of the comparables lack finished basement area, a feature of the subject, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2018 to November 2020 for prices ranging from \$425,000 to \$560,000 or from \$147.36 to \$204.37 per square foot of living area, including land. The subject's assessment reflects a market value of \$513,503 or \$185.78 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

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

APPELLANT

Hong Shao & Ruihua Zhang, 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