



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

APPELLANT: Qunming Yuan
DOCKET NO.: 20-08476.001-R-1
PARCEL NO.: 08-08-413-004

The parties of record before the Property Tax Appeal Board are Qunming Yuan, 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: \$60,150
IMPR.: \$155,020
TOTAL: \$215,170

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 part two-story and part one-story dwelling of frame and brick exterior construction with 3,579 square feet of living area.¹ The dwelling was constructed in 2009. Features of the home include an unfinished basement, central air conditioning, 4 bathrooms, a fireplace and a 624 square foot garage. The property has a 14,240 square foot site and is located in Lisle, 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 located from .09 to .23 of a mile from the subject property, none of which have the same assessment neighborhood code as the subject. No site sizes were provided for the comparables. The comparables are improved with two-story dwellings ranging in size from 3,165 to 3,868 square feet of living area. The dwellings were

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

built in 2000 or 2001. The comparables each have an unfinished basement, 2.5 to 3.5 bathrooms and a garage ranging in size from 440 to 649 square feet of building area. The comparables sold from April 2019 to November 2020 for prices ranging from \$434,500 to \$570,000 or from \$137.28 to \$157.62 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$175,786, which would reflect a market value of \$527,411 or \$147.36 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 \$230,410. The subject's assessment reflects a market value of \$689,850 or \$192.75 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 comparable dwellings were described as part two-story and part one-story design with frame and brick exterior construction, central air conditioning and one fireplace.

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 .39 of a mile from the subject property. Two comparables have sites that contain 10,046 or 16,185 square feet of land area. The comparables are improved with part two-story and part one-story dwellings of frame and brick exterior construction ranging in size from 3,359 to 3,837 square feet of living area. The dwellings were built from 2004 to 2006. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 2.5 to 5.5 bathrooms, one to four fireplaces and a garage ranging in size from 617 to 709 square feet of building area. The comparables sold from April 2018 to June 2020 for prices ranging from \$640,000 to \$700,000 or from \$182.43 to \$190.53 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 comparable #1 is an acceptable comparable. Counsel also contended that board of review comparables #2 and #3 are not acceptable due to their finished basements and/or their remote 2018 sale date. In a rebuttal grid analysis, counsel suggested that the appellant's comparables #1, #2, #3 and #4, along with board of review comparable #1 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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #5 due to its smaller dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #2 and #3 due to their finished basements, not a feature of the subject. Furthermore, board of review comparable #3 has a sale date occurring in 2018, which is less proximate in time to the lien date at issue than the remaining comparable sales in the record and is thus less likely to be indicative of the subject's market value as of January 1, 2020.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3 and #4, along with board of review comparable #1, which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and design. However, the Board finds these five comparables are inferior to the subject in age and number of bathrooms. Nevertheless, the comparables sold from April 2019 to November 2020 for prices ranging from \$514,000 to \$640,000 or from \$146.80 to \$190.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$689,850 or \$192.75 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. 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. 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:

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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