



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

APPELLANT: Zhang Hui & Jianmin Sun  
DOCKET NO.: 20-08478.001-R-1  
PARCEL NO.: 08-19-204-008

The parties of record before the Property Tax Appeal Board are Zhang Hui & Jianmin Sun, 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 ***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:** \$154,390  
**IMPR.:** \$173,190  
**TOTAL:** \$327,580

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 frame exterior construction with 5,810 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, four fireplaces and a three-car garage with 1,280 square feet of building area. The property has an 18,427 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 partially completed Section IV – Recent Sale Data of the appeal petition and submitted evidence disclosing the subject property was purchased on September 24, 2019 for a price of \$950,000. The appellants identified the seller as the owner of record and indicated the parties to the transaction were not related. The appellants further disclosed the property was sold by a realtor and had been advertised in the Multiple Listing Service (MLS). To document the

transaction the appellants submitted a copy of the MLS listing sheet which disclosed the property had been advertised for 9 days with an asking price of \$999,900 and for \$950,000. The appellants also submitted copy of the settlement statement reiterating the sale date and price which also depicted commissions being issued to two realty agencies. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The appellants also indicated on the Residential Appeal petition that the subject property is an owner occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$330,990. The subject's assessment reflects a market value of \$990,988 or \$170.57 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 submission also indicated that 2019 was the first year of the general assessment cycle for the subject property and that a township equalization factor of 1.0452 was applied in 2020.

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 .31 of a mile from the subject property. The comparables have varying degrees of similarity to the subject. The comparables sold from March 2018 to August 2020 for prices ranging from \$985,000 to \$1,775,000 or from \$193.02 to \$328.58 per square foot of living area, including land. A map depicting the locations of the comparables in relation to the subject was submitted. The assessor asserted that the subject's 2020 assessment is reflective of the sale price of \$950,000 plus the equalization factor for Lisle Township of 1.0452. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 19-03205.002-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$313,410 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2020 is owner occupied since the appellants' indicated on the Residential Appeal petition that the subject property is an owner occupied dwelling, which was unrefuted by the board of review.

In written rebuttal, the appellants' counsel asserted that since the board of review did not dispute the recent sale of the subject property or contest its validity, the board of review's evidence is neither responsive nor relevant to the basis of the appeal. Counsel requested a reduction in the subject's assessment to reflect the purchase price.

### **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 Property Tax Appeal Board finds the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket Number 19-03205.001-R-2. In this appeal, the Property Tax Appeal Board rendered a decision reducing the subject's 2019 assessment to \$313,410, based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice as shown in the "Notes on Appeal" that DuPage County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2019 assessment with named appellant Jianmin Sun. The record further indicates that the subject property is an owner occupied dwelling and the 2019 and 2020 tax years are within the same general assessment period and that an equalization factor of 1.0452 for tax year 2020 was applied in Lisle Township. This 2020 tax year appeal was filed on behalf of the appellants Zhang Hui and Jianmin Sun. The record contains no evidence showing the Board's prior year decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to the Board's prior year decision would result in a reduced assessment of \$327,580, as rounded ( $\$313,410 \times 1.0452 = \$327,576$  or \$327,580, as rounded),<sup>1</sup> which is less than the subject's 2020 assessment of \$330,990 as established by the DuPage County Board of Review.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains evidence of the recent purchase of the subject property submitted by the appellants and three comparable sales submitted by the board of review. The board of review acknowledged the sale of the subject property and contended the subject's 2020 assessment reflects the 2019 purchase price plus the application of 2020 township equalization factor, a value below the comparable sales presented in support of its assessment. The Board finds on this

---

<sup>1</sup> The Board recognizes an assessment practice in DuPage County to round assessments to the nearest \$10 increment.

record that subject's assessment, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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

Zhang Hui & Jianmin Sun, 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