



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

APPELLANT: Hui Chen & Jiahan He  
DOCKET NO.: 21-07017.001-R-1  
PARCEL NO.: 02-16-218-028

The parties of record before the Property Tax Appeal Board are Hui Chen & Jiahan He, the appellants; 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:** \$29,430  
**IMPR.:** \$94,090  
**TOTAL:** \$123,520

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 2021 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 townhome of mixed exterior construction with 2,564 square feet of living area. The townhome was constructed in 1995 and is approximately 26 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage containing 416 square feet of building area.<sup>1</sup> The property has a 2,352 square foot site and is located in Bloomingdale, Bloomingdale Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within .4 of a mile of the subject and in the subject's assessment neighborhood. The comparables have sites that range in size from 1,687 to 2,382 square feet of land area. The comparables consist of two-story

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<sup>1</sup> Although the appellants reported that the subject's garage contains 385 square feet of building area, the Board finds the best evidence of garage size is found in the property record card submitted by the board of review which was not refuted by the appellant.

townhomes of mixed exterior construction containing either 2,564 or 2,735 square feet of living area. The townhomes are 25 to 35 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, a fireplace, and a garage containing either 380 or 385 square feet of building area. The comparables sold from April 2019 to July 2020 for prices ranging from \$280,000 to \$310,000 or from \$102.38 to \$120.90 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's assessment be reduced to \$96,458, which would reflect a market value of \$289,403 or \$112.87 per square foot of above ground 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 \$123,520. The subject's assessment reflects a market value of \$369,488 or \$144.11 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

The board of review submitted an assessment data sheet which lists the appellants' comparables and the township assessor's comparables. The board of review also provided a letter prepared by the township assessor critiquing the appellants' comparables. The board of review also submitted property record cards for the subject, the appellants' comparables and the township assessor's comparables. The appellants' comparables each have a garage which are described as containing either 416 or 440 square feet of building area.

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 comparables have sites that range in size from 1,969 to 2,357 square feet of land area. The comparables are improved with two-story townhomes with mixed exterior construction containing 2,184 or 2,564 square feet of living area. Four of the townhomes were built from 1992 to 1996. Comparable #5 has a nonsensical reported year built of "1194." The comparables each have a basement with finished area, central air conditioning, a fireplace and a two-car garage with either 416 or 437 square feet of building area. The comparables sold from February 2018 to July 2020 for prices ranging from \$335,000 to \$382,500 or from \$140.41 to \$164.84 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 eight suggested comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #1, #2 and #4, as well as board of review comparables #1 and #5 due to their sale dates occurring in 2018 and 2019, less proximate in time

to the lien date at issue and, thus are less likely to be indicative of the subject's market value as of January 1, 2021. Furthermore, the appellants' comparables #1 and #2 have unfinished basements, unlike the subject which has a finished basement.

The Board finds the best evidence of market value to be appellants' comparable sale #3 and board of review comparable sales #2, #3 and #4, which sold more proximate in time to the January 1, 2020 valuation date and are similar to the subject in location, dwelling size, design, age and some features. These most similar comparables sold in February or July 2020 for prices ranging from \$305,000 to \$382,500 or from \$118.95 to \$160.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$369,488 or \$144.11 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds a reduction in the subject's assessment is not 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

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