



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

APPELLANT: Wenzong & Huili Qiao Chen  
DOCKET NO.: 21-07245.001-R-1  
PARCEL NO.: 08-19-413-022

The parties of record before the Property Tax Appeal Board are Wenzong & Huili Qiao Chen, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the DuPage County Board of Review.<sup>1</sup>

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:** \$66,600  
**IMPR.:** \$136,750  
**TOTAL:** \$203,350

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 2-story dwelling of brick exterior construction with 3,360 square feet of living area. The dwelling was constructed in 1978. Features of the home include a basement, central air conditioning, three fireplaces, 4 baths and a 550 square foot garage. The property has a 10,357 square foot site and is located in Naperville, Lisle Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on 16 equity comparables located in the same assessment neighborhood code as the subject and within .20 of a mile from the subject property. The comparables are described as 2-story dwellings that

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<sup>1</sup> The parties agreed to waive the scheduled hearing on this case and have the Board issue a decision based on the evidence in the record.

range in size from 3,258 to 3,507 square feet of living area. The homes were built from 1978 to 1983. Each comparable is reported to have a basement, 2.5 baths and a 484 to 506 square foot car garage. The comparables have improvement assessments that range from \$103,610 to \$120,510 or from \$30.28 to \$34.90 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$203,350. The subject has an improvement assessment of \$136,750 or \$40.70 per square foot of living area.

In response to the appeal, the board of review submitted information that disclosed appellants' comparables #7 and #12 have finished basement area which was not refuted by the appellants.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on nine equity comparables located within .74 of a mile from the subject, three of which within the same assessment neighborhood code as the subject. The comparables are described as 2-story<sup>2</sup> dwellings of frame or frame and brick exterior construction ranging in size from 3,034 to 3,543 square feet of living area. The homes were built from 1976 to 1986 and have basements, five of which have finished area. Each comparable also has central air conditioning, one to four fireplaces, 2.5 to 4.5 baths, and a garage ranging in size from 483 to 682 square feet of building area. The comparables have improvement assessments that range from \$121,580 to \$161,860 or from \$39.88 to \$46.02 per square foot of living area. The assessor also provided a map displaying the location of both parties' comparable sales in relation to the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel argued board of review comparables #4 through #9 are located in a different neighborhood and/or have finished basement area when compared to the subject.

### **Conclusion of Law**

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 25 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparables #7 and #12 along with board of review comparables #4 through #9 which have finished basement area, a feature the subject lacks and/or they are located less proximate to the subject than the other comparables in the record.

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<sup>2</sup> The photographic evidence of the comparables supplied by the board of review indicates they are 2-story in design.

The Board finds the best evidence of assessment equity to be the parties' remaining 17 comparables which are relatively similar to the subject in location, age, dwelling size and some features. However, the Board finds the best comparables have 1.5 less baths and 16 of the 17 comparables have less basement area when compared to the subject which suggests upward adjustments are necessary to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$103,610 to \$145,700 or from \$30.28 to \$41.12 per square foot of living area. The subject's improvement assessment of \$136,750 or \$40.70 per square foot of living area falls within the range established by the best comparables in this record. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

November 21, 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

Wenzong & Huili Qiao Chen, 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