



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

APPELLANT: Seongkean & Misun Chuah  
DOCKET NO.: 21-07294.001-R-1  
PARCEL NO.: 07-18-109-011

The parties of record before the Property Tax Appeal Board are Seongkean & Misun Chuah, 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:** \$60,500  
**IMPR.:** \$110,700  
**TOTAL:** \$171,200

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 frame and brick exterior construction with 3,080 square feet of living area. The dwelling was constructed in 1999. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage with 489 square feet of building area. The property has an approximately 6,000 square foot site that is located on a golf course in Aurora, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on nine comparable sales located within .55 of a mile from the subject. The comparables are described as 2-story dwellings built from 1989 to 1998 and range

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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.

in size from 2,832 to 3,244 square feet of living area. Each comparable has a basement, central air conditioning, and a 2-car garage. The comparables sold from August 2020 to September 2021 for prices ranging from \$345,000 to \$522,000 or from \$119.79 to \$160.91 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,200. The subject's assessment reflects a market value of \$512,115 or \$166.27 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence, the board of review submitted a comparable report spreadsheet of the appellants' comparable sales noting comparables #4 and #7 have finished basement area and only comparables #2, #7 and #8 are located on a golf course. In addition, comparable #2 was a bank REO sale based on the PTAX-203 Real Estate Transfer Declaration.

In support of its contention of the correct assessment the board of review submitted information prepared by the township assessor on eight comparable sales with the same assessment neighborhood code as the subject. The comparables are reported to have sites ranging in size from approximately 7,734 to 18,954 square feet of land area, two of which are located on golf course. The comparables are improved with 2-story dwellings of frame and brick exterior construction that range in size from 2,951 to 3,215 square feet of living area. The dwellings were built from 1990 to 1994 and have basements, two of which have finished area. Each comparable has central air conditioning, one fireplace and a 2-car or 3-car garage ranging in size from 575 to 700 square feet of building area. The comparables sold from May 2020 to April 2021 for prices ranging from \$498,500 to \$570,000 or from \$155.05 to \$190.44 per square foot of living area, land included. The board of review also provided a location map of the board of review comparables and the appellants' comparables in relation to the subject property along with property record cards and exterior photographs. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that the board of review comparables except for #5 are not comparable to the subject due to having a larger garage. In a rebuttal grid analysis, counsel suggested that the appellants' comparables and board of review comparable #5 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 Board finds the parties submitted 17 comparables sales to support their respective positions. The Board gives less weight to appellants' comparables #1, #3 through #7 and #9 as well as board of review comparables #1 through #4, #6 and #7 which are not located on a golf course site and/or have finished basement area when compared to the subject. Of the remaining comparable sales located on the golf course, the Board finds appellant's comparable #2 sold considerably less and appears to be an outlier. Therefore, it was given less weight by the Board.

The Board finds the best evidence of market value to be appellants' comparable #8 as well as board of review comparables #5 and #8 which are located on a golf course and are similar in dwelling size, and some features. These comparables sold from July to October 2020 for prices ranging from \$498,500 to \$527,000 or from \$155.05 to \$165.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$512,115 or \$166.27 per square foot of living area, including land, which falls within the range established by the best comparables sales in this record on an overall basis but slightly above on a square foot basis. The slightly higher price per square foot is reasonable when considering the subject's newer age. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, 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: October 17, 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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