



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

APPELLANT: James & Lucia Sun
DOCKET NO.: 21-07325.001-R-1
PARCEL NO.: 09-18-403-011

The parties of record before the Property Tax Appeal Board are James & Lucia 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: \$78,430
IMPR.: \$164,000
TOTAL: \$242,430

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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a two-story dwelling of brick exterior construction with 3,246 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, one fireplace and a 702 square foot garage. The property is located in Downers Grove, Downers Grove 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 eight equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of frame or frame and brick exterior

construction that range in size from 2,973 to 3,539 square feet of living area. The homes were built from 1985 to 1995. Each comparable has a basement and a garage ranging in size from 491 to 1,087 square feet of building area. Seven comparables have central air conditioning and seven comparables have either one or two fireplaces. The comparables have improvement assessments that range from \$114,800 to \$158,890 or from \$32.44 to \$49.70 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$157,945 or \$48.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,060. The subject has an improvement assessment of \$179,630 or \$55.34 per square foot of living area.

The board of review submitted a Comparable Report containing supplemental property details for the appellants' comparables disclosing one comparable to have finished basement area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and brick exterior construction that range in size from 2,966 to 3,161 square feet of living area. The homes were built from 1989 to 1999. Each comparable has a basement, with one having finished area. Each dwelling has one or two fireplaces and a garage ranging in size from 441 to 1,087 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments that range from \$152,380 to \$171,930 or from \$51.38 to \$54.63 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued that only above grade living area should be considered for a uniformity argument and further contended the board of review's equity comparables support a reduction in the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparable #1, which based on its improvement assessment and per square foot improvement assessment appears to be an outlier relative to other properties in the record. The Board gives less weight to the appellants' comparable #8 and board of review comparable #1 which have finished basement area in contrast to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellants' comparables #2 thru #7 and board of review comparables #2 and #3 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$147,430 to \$164,400 or from \$46.04 to \$52.01 per square foot of living area. The subject's improvement assessment of \$179,630 or \$55.34 per square foot of living area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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: June 27, 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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