



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

APPELLANT: Jin Han  
DOCKET NO.: 22-02660.001-R-1  
PARCEL NO.: 07-01-12-204-047-0000

The parties of record before the Property Tax Appeal Board are Jin Han, the appellant, by attorney George N. Reveliotis of Reveliotis Law, P.C. in Park Ridge, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$52,970  
**IMPR.:** \$215,463  
**TOTAL:** \$268,433

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 is improved with a two-story dwelling of frame exterior construction containing 3,943 square feet of living area. The dwelling was built in 2003. Features of the home include a finished basement, central air conditioning, one fireplace, four bathrooms, and a three-car attached garage with 858 square feet of building area. The subject property also has an inground swimming pool and a 750 square foot concrete slab patio.<sup>1</sup> The property has a 10,625 square foot site located in Naperville, Wheaton Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings of frame or brick exterior construction that range in size from 3,836 to 4,177 square feet of living

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<sup>1</sup> The board review submitted a copy of the subject's property record card describing the property as having a 600 square foot inground swimming pool and an open slab with 750 square feet.

area. The homes were built from 2004 to 2011. Each comparable has a basement with two having finished area, central air conditioning, one or three fireplaces, 2½ to 4 bathrooms, and a three-car garage. The comparables have sites ranging in size from 10,232 to 12,900 square feet of land area. The comparables are located in the same neighborhood as the subject property and from approximately .07 to .3 of a mile from the subject property. The sales occurred from July 2020 to April 2021 for prices ranging from \$662,500 to \$825,000 or from \$158.61 to \$209.98 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$255,651.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$268,433. The subject's assessment reflects a market value of \$805,380 or \$204.26 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with board of review comparable #3 being a more recent sale of appellant's comparable #4. The comparables are improved with two-story dwellings of frame construction that range in size from 3,831 to 4,177 square feet of living area. The homes were built in 2004 and 2006. Each comparable has a basement with one having finished area, central air conditioning, one fireplace, 3½ bathrooms, and a three-car garage. The comparables are in the same neighborhood as the subject and within approximately .10 of a mile from the subject. The sales occurred from August 2021 to May 2022 for prices ranging from \$840,000 to \$851,000 or from \$203.50 to \$219.26 per square foot of living area, including land.

The board of review also submitted comments from the Wheatland Township Assessor's Office concerning the comparables submitted by both parties.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven comparable sales similar to the subject property in location with dwellings similar to the subject in style, age and size. The Board gives less weight to appellant's comparables #2 through #4 as these properties sold in 2020, not as proximate in time to the assessment date as the best sales in this record. The Board finds the best evidence of market value to be appellant's comparable sale #1 and the board of review comparable sales, which includes the more recent sale of appellant's comparable #4. These comparables have similar features as the subject with the exception that none of these comparables has an inground

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<sup>2</sup> Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2022.

swimming pool, none have as large a concrete patio as the subject, and two do not have finished basement area as does the subject, indicating the comparables would require upward adjustments to make them more equivalent to the subject property for these features. These four comparables sold from April 2021 to May 2022 for prices ranging from \$794,000 to \$851,000 or from \$203.50 to \$219.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$805,380 or \$204.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported after considering the suggested adjustments. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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: March 26, 2024



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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