



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

APPELLANT: Tsai Ling Chen
DOCKET NO.: 22-03561.001-R-1
PARCEL NO.: 08-28-106-019

The parties of record before the Property Tax Appeal Board are Tsai Ling Chen, the appellant, 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 **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: \$96,680
IMPR.: \$336,350
TOTAL: \$433,030

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 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 part two-story and part one-story dwelling of frame and brick exterior construction containing 5,087 square feet of living area. The dwelling was built in 1990. Features of the home include an unfinished basement, central air conditioning, two fireplaces, three bathrooms, and an attached garage with 809 square feet of building area. The property also has an inground swimming pool, a 1,300 square foot enclosed pool room, and a 584 square foot patio.¹ The property has a 24,686 square foot site located in Naperville, Lisle Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six equity

¹ Additional details about the subject property were provided by the copy of the subject's property record card submitted by the board of review.

comparables improved with two-story dwellings that range in size from 4,871 to 5,357 square feet of living area. The homes were built from 1991 to 1998. Each comparable has a basement, central air conditioning, and a garage ranging in size from 721 to 1,088 square feet of building area. These properties have three or four full bathrooms and five comparables have an additional one or two half-bathrooms. The comparables are in the same neighborhood as the subject and from approximately .01 to .15 of a mile from the subject. These properties have improvement assessments ranging from \$240,250 to \$290,010 or from \$45.80 to \$57.89 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$267,306.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$433,030. The subject property has an improvement assessment of \$336,350 or \$66.12 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with part two-story and part one-story dwellings of frame, brick, or frame and brick constructions that range in size from 5,103 to 5,348 square feet of living area. The homes were built from 1991 to 2018. Each comparable has a basement with one having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 840 to 1,150 square feet of building area. The comparables have four or five full bathrooms and two comparables have an additional one or two half-bathrooms. Comparables #2 and #3 have inground swimming pools. The properties are in the same neighborhood as the subject and from approximately .07 to .24 of a mile from the subject. These properties have improvement assessments ranging from \$287,390 to \$313,290 or from \$55.77 to \$58.58 per square foot of living area. Board of review comparables #2 and #3 are the same properties as appellant's comparables #4 and #5, respectively.

The board of review explained the subject property has a 1,300 square foot pool enclosure that is not included in the subject's 5,087 square feet of living area. The board of review stated that the enclosure adds \$11.04 per square foot to the subject's per square foot of living area building assessment.

In rebuttal appellant's counsel asserted that board of review comparable #1 was 28 years newer than the subject and is not comparable but, nevertheless, does support an assessment reduction. Counsel also acknowledged that board of review comparables #2 and #3 are duplicates of appellant's comparables #4 and #5, respectively.

Conclusion of Law

The appellant contends 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 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 comparables to support their respective positions with two comparables being common to the parties. The Board gives less weight to board of review comparable #1 as the property is improved with a home that is approximately 28 years newer than the subject dwelling and has finished basement area, a feature the subject does not have. The remaining comparables are relatively similar to the subject in age, style, and dwelling size. However, of these six properties only two comparables, appellant's comparable #4/board of review comparable #2 and appellant's comparable #5/board of review comparable #3, have an inground swimming pool as does the subject property. These two comparables have improvement assessments of \$287,390 and \$289,060 or \$55.77 and \$56.65 per square foot of living area, respectively. The subject's improvement assessment of \$336,350 or \$66.12 per square foot of living area falls above the two best comparables in the record. However, the board of review explained the subject has a 1,300 square foot swimming pool enclosure which adds \$11.04 per square foot of living area to the subject's assessment. Neither of the two best comparables has a pool enclosure. Deducting the pool enclosure assessment results in an improvement assessment for the subject property of \$55.08 per square foot of living area, which is below the two best comparables in this record on a per square foot of living area basis. Based on this record the Board finds the appellant 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:

April 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

TSAI LING 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