



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

APPELLANT: Li Li Jianming You  
DOCKET NO.: 22-03602.001-R-1  
PARCEL NO.: 07-18-202-005

The parties of record before the Property Tax Appeal Board are Li Li Jianming You, 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:** \$51,710  
**IMPR.:** \$185,370  
**TOTAL:** \$237,080

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 consists of a 2-story dwelling of frame exterior construction with 4,197 square feet of living area. The dwelling was constructed in 1993. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a garage containing 656 square feet of building area. The property has a 15,683 square foot site and is located in Aurora, Naperville 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 eight equity comparables located in the same assessment neighborhood as the subject and within .49 of a mile from the subject property. The comparables are improved with 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,905 to 4,410 square feet of living area. The dwellings were built from 1989 to 1996. Each comparable is reported to have an unfinished basement, central air conditioning and a garage containing 726 square feet of building area. The comparables have improvement assessments that range from \$110,150 to \$144,820 or from \$27.81 to \$35.38 per square

foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$139,397 or \$33.21 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 \$237,080. The subject property has an improvement assessment of \$185,370 or \$44.17 square foot of living area.

In response to the appeal, the board of review provided property record cards for both parties' comparables, indicating that the comparables submitted by the appellant each have either one or two fireplaces and a garage ranging in size from 660 to 925 square feet of building area. The board of review also submitted an ariel map depicted the location of the subject property in relation to the comparable sales submitted by each party.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables located in the same assessment neighborhood as the subject and within .62 of a mile from the subject property. The comparables are improved with 2-story dwellings of either frame or frame and brick exterior construction ranging in size from 3,977 to 4,317 square feet of living area. The dwellings were built from 1989 to 1996. Each comparable has a basement, two of which have finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 643 to 778 square feet of building area. Comparable #3 has a barn with 486 square feet of building area. The comparables have improvement assessments ranging from \$165,330 to \$214,230 or from \$41.57 to \$51.13 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued the board of review comparables should be given less weight due to being located over .5 of a mile from the subject.

### **Conclusion of Law**

The taxpayer 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 provided fifteen suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to board of review comparables #1 and #2, due to their basement finished when compared to the subject's unfinished basement. The Board gave reduced weight to board of review comparable #3, due to its 486 square foot barn, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #4 through #7. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments ranging from \$110,150 to \$199,770 or from \$27.81 to \$46.71 per

square foot of living area. The subject's improvement assessment of \$185,370 or \$44.17 per square foot of living area, falls within the range established by the best comparables contained in the record. Based on this record and after considering adjustments to the comparables for differences from the subject, 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 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

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APPELLANT

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