



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

APPELLANT: G. & X. Zhu Ma
DOCKET NO.: 22-03631.001-R-1
PARCEL NO.: 09-11-321-033

The parties of record before the Property Tax Appeal Board are G. & X. Zhu Ma, 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: \$96,250
IMPR.: \$29,510
TOTAL: \$125,760

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 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 1-story dwelling of brick exterior construction with 1,161 square feet of living area. The dwelling was constructed in 1955. Features of the home include a basement, central air conditioning, a fireplace, and a 308 square foot garage. The property has an 11,858 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.57 of a mile from the subject. The parcels range in size from 6,691 to 13,450 square feet of land area and are improved with 1-story homes of brick or frame exterior construction ranging in size from 1,092 to 1,304 square feet of living area. The dwellings were built in 1956 or 1957. Each home has a basement and a garage ranging in size from 280 to 572 square feet of building area. One home

has a fireplace and three homes each have central air conditioning. The comparables sold from May 2021 to June 2022 for prices ranging from \$355,000 to \$380,000 or from \$291.41 to \$329.67 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$159,890. The subject's assessment reflects a market value of \$479,718 or \$413.19 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within 0.47 of a mile from the subject, together with a map depicting the locations of both parties' comparables in relation to the subject. The parcels range in size from 8,460 to 8,845 square feet of land area and are improved with 1-story or split-level homes of frame exterior construction ranging in size from 1,237 to 1,555 square feet of living area. The dwellings were built from 1951 to 1957. Each home has a basement, central air conditioning, and a garage ranging in size from 286 to 312 square feet of building area. Two homes each have a fireplace. The comparables sold from October 2020 to May 2022 for prices ranging from \$499,999 to \$580,000 or from \$372.99 to \$406.07 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants argued the board of review's comparable #2 sold more remote in time from the assessment date and the board of review's comparable #3 is a much larger home than the subject.

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

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #1 and the board of review's comparables #2 and #3, due to substantial differences from the subject in design, dwelling size, or central air conditioning amenity. Moreover the board of review's comparable #2 sold less proximate in time to the assessment date than the other comparables in this record.

¹ Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3, and #4 and the board of review's comparable #1, which sold more proximate in time to the assessment date and are similar to the subject in design, dwelling size, age, location, site size, and most features.

These most similar comparables sold for prices ranging from \$360,000 to \$499,999 or from \$291.41 to \$404.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$479,718 or \$413.19 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and above the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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



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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