



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

APPELLANT: James & Lucia Sun  
DOCKET NO.: 22-03638.001-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:** \$79,330  
**IMPR.:** \$165,890  
**TOTAL:** \$245,220

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 2-story dwelling of brick exterior construction with 3,174 square feet of living area. The dwelling was constructed in 1990. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage with 702 square feet of building area. The property has a 20,000 square foot site and is located in Downers Grove, 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 that sold from February to August 2021 for prices ranging from \$586,150 to \$710,008 or from \$190.80 to \$242.99 per square foot of living area, including land. The appellants' appeal revealed that the subject property is an owner-occupied residence. 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 \$261,030. The subject's assessment reflects a market value of \$783,403 or \$246.82 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The board of review's "Board of Review Notes on Appeal" revealed that the first year of the General Assessment Cycle for the subject property was 2019 and an equalization factor of 1.0115 was applied to the subject for the 2022 tax year.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that sold from August 2021 to June 2022 for prices ranging from \$735,000 to \$870,000 or from \$224.50 to \$275.23 per square foot of living area, including land. The board of review acknowledged the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal acknowledging the subject property was the subject matter of an appeal before the Property Tax Appeal Board a prior year under Docket Number 21-07325.001-R-1. The appellants argued the Property Tax Appeal Board issued a decision lowering the assessment of the subject property for the 2021 tax year and requested that favorable decision be carried forward to 2022, subject only to township equalization.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. However, the Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board takes judicial notice that a Final Administrative Decision has been issued for the subject's 2021 assessment year under Docket Numbers 21-07325.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$242,430 based on the evidence submitted by the parties. Therefore, the Board finds the subject's assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision in Docket Number 21-07325.001-R-1 reducing the subject's assessment for the 2021 tax year to \$242,430. The record further indicates that the subject property is an owner-occupied dwelling and that 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision establishing a different fair cash value or that the decision of the Property Tax Appeal Board for the 2021 tax year was reversed or modified upon review. The record also disclosed that an equalization factor of 1.0115 was applied in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted, based on the subject's assessment as established in the Board's 2021 decision, plus the application of a 2022 equalization factor.

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:

May 21, 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.

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**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**

**James & Lucia Sun, by attorney:**  
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**Lake Zurich, IL 60047**

**COUNTY**

**DuPage County Board of Review**  
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