



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

APPELLANT: Xin Dang
DOCKET NO.: 23-04997.001-R-1
PARCEL NO.: 09-36-406-029

The parties of record before the Property Tax Appeal Board are Xin Dang, the appellant; 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: \$88,900
IMPR.: \$135,100
TOTAL: \$224,000

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on May 19, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated March 6, 2025. Appearing was the appellant Xin Dang and on behalf of the DuPage County Board of Review was Board of Review Member Donald Whistler, along with the board of review's witness, Mark Hoyert, Deputy Assessor for Downers Grove Township.

Findings of Fact

The subject property consists of a 2-story dwelling of brick and "fake stucco"¹ exterior construction with 2,931 square feet of living area. The dwelling was constructed in 1978 and is approximately 45 years old. Features of the home include a basement that is 50% finished, central air conditioning, one fireplace and a 572 square foot garage. The property has an

¹ The appellant described the exterior of the subject as fake stucco, which may be Dryvitt/EIFS (Exterior Insulation and Finish System) material. The board of review reports a brick and frame exterior for the subject.

approximately 21,125 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood assessment code as the subject property.² The comparables have sites that range in size from 13,500 to 21,875 square feet of land area and are improved with 2-story or split-level dwellings of brick, brick and stucco or brick and “fake stucco” exterior construction ranging in size from 1,680 to 3,996 square feet of living area. The dwellings were built in 1977 or 1984. Each comparable has a basement with two being 25% or 75% finished. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 504 to 897 square feet of building area. The properties sold from November 2020 to June 2023 for prices ranging from \$515,000 to \$555,000 or from \$128.88 to \$303.36³ per square foot of living area, land included.

At hearing, Mr. Dang testified the subject property has been repaired but not remodeled or updated since it was purchased in 2018. Mr. Dang presented interior photographs of the subject contrasting images from 2017 and 2024 to support this contention. The appellant also submitted photographs contrasting the subject’s interior elements with board of review comparable #3 and appellant comparable #3. The photographs depict board of review comparable #3 to have an updated kitchen and bathroom features, relative to the subject while appellant comparable #3 appears to be less updated when compared to the subject. Without documentary evidence, Mr. Dang testified his comparable #1 includes a shed with a poured concrete foundation, opining this feature has a market value of \$30,000. Mr. Dang testified he subtracted \$30,000 from the sale price of his comparable #1 to determine his assessment request for the subject property.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$173,400 which reflects a market value of \$520,252 or \$177.50 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$224,000. The subject's assessment reflects a market value of \$673,887 or \$229.92 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

Mr. Whistler introduced his witness, Mark Hoyert, who testified he has worked in the DuPage County assessor’s office for approximately 5 years and is a Certified Illinois Assessing Official.

In support of its contention of the correct assessment the board of review submitted a grid analysis and Comparable Report with information on four comparable sales located within 0.54 of a mile from the subject property. The comparables have sites that range in size from 12,768 to 19,425 square feet of land area and are improved with 2-story dwellings of brick or frame and

² Some property details for the appellant’s comparables were found in the Comparable Report submitted by the board of review which disclosed location, finished basement percentage, building design and dwelling size.

³ The Board finds appellant comparable #3, a split-level dwelling, has above grade living area of 1,680 square feet and therefore a per square foot sale price of \$330.36.

brick exterior construction ranging in size from 2,538 to 3,338 square feet of living area. The homes were built from 1975 to 1990. Each comparable has a basement, three of which are either 25% or 50% finished. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 575 to 744 square feet of building area.⁴ The properties sold from August 2021 to December 2023 for prices ranging from \$625,000 to \$860,000 or from \$232.18 to \$275.20 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In both written rebuttal and oral testimony, Mr. Dang argued the subject property is older or smaller than each of the board of review's four comparables.

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.

Initially, the Board finds the appellant did not submit any documentary evidence to support a market value of \$30,000 for the shed associated with his comparable #1. Lacking evidence to support this estimated value, the Board gives this contention by the appellant no weight.

The parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #2 and #3 which differ from the subject in dwelling size and/or design. The Board gives less weight to board of review comparables #1 and #2 which are less similar to the subject in age. Furthermore, appellant comparable #2 and board of review comparables #1 and #2 sold in 2020 or 2021, less proximate to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 along with board of review comparables #3 and #4 which sold more proximate to the assessment date at issue and are more similar to the subject in location, age, design and dwelling size. However, relative to the subject, appellant comparable #1 lacks a finished basement while board of review comparable #3 has a significantly smaller site size, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from August 2022 to December 2023 for prices ranging from \$550,000 to \$860,000 or from \$199.56 to \$275.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$673,887 or \$229.92 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

⁴ The Board finds the best description of the board of review comparables was found in the Comparable Report submitted by the board of review.

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: July 15, 2025



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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