FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Xiao Wei
DOCKET NO.: 23-05722.001-R-1
PARCEL NO.: 08-22-408-086

The parties of record before the Property Tax Appeal Board are Xiao Wei, the appellant, by attorney Ryan Schaefges, of the Law Office of Ryan Schaefges, P.C. in Wheeling; 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:	$61,090
IMPR.:	$129,300
TOTAL:	$190,390

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.

Findings of Fact

The subject property consists of a 2-story with part 1-story dwelling of frame and brick exterior construction with 2,958 square feet of living area. The dwelling was constructed in 1990. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 600 square foot garage. The property has a 13,294 square foot site and is located in Woodridge, Lisle Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 25, 2021 for a price of $463,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of five months. The appellant submitted the settlement statement which reported commissions were paid to real estate agents.

To further support the overvaluation claim, the appellant submitted information on three comparables located within four blocks from the subject property. The comparables have sites that range in size from 10,803 to 14,552 square feet of land area and are improved with 1-story or 2-story dwellings of frame exterior construction ranging in size from 3,312 to 3,538 square feet of living area. The homes were built in 1990 or 1994. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 420 to 764 square feet of building area. The properties sold from March 2021 to April 2022 for prices ranging from $620,000 to $655,000 or from $178.88 to $191.73 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $190,390. The subject's assessment reflects a market value of $571,227 or $193.11 per square foot of living area, land included, when using 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 four comparables located within 0.27 of a mile from the subject property. The comparables have sites that range in size from 10,085 to 15,081 square feet of land area. The properties are improved with dwellings that are 2-story with part 1-story in design of frame exterior construction and range in size from 2,709 to 3,474 square feet of living area that were built in either 1990 or 1991. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 462 to 668 square feet of building area. Comparable #4 has an inground swimming pool. The properties sold from October 2021 to August 2022 for prices ranging from $525,000 to $710,000 or from $193.80 to $204.93 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

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[1] Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The appellant submitted evidence documenting the subject sold in February 2021 and the parties submitted seven comparables sales for the Board’s consideration. The Board gives little weight to the subject's sale as the transaction occurred less proximate in time to the assessment date at issue. The Board also gives less weight to each of the appellant’s comparables and board of review comparables #3 and #4 which are less similar to the subject in design, dwelling size, inground swimming pool feature and/or sold in 2021, less proximate to January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value in the record to be board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and other features. Although one of these properties lacks finished basement area and each has a smaller garage size when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. The two best comparables sold for prices of $525,000 and $630,000 or $193.80 and $198.99 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of $571,227 or $193.11 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis and below the two best comparables on a per square foot basis. Based on this record the Board finds the subject's assessment is reflective of market value 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:

C E R T I F I C A T I O N

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: February 18, 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

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

APPELLANT

Xiao Wei, by attorney:
Ryan Schaefges
Law Office of Ryan Schaefges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187