



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

APPELLANT: Tao Duan  
DOCKET NO.: 23-05831.001-R-1  
PARCEL NO.: 09-14-114-043

The parties of record before the Property Tax Appeal Board are Tao Duan, the appellant, by Brian S. Maher, attorney at law of Weis, DuBrock, Doody & Maher in Chicago, 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:** \$38,310  
**IMPR.:** \$108,000  
**TOTAL:** \$146,310

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 is improved with a two-story dwelling of frame exterior construction containing 2,014 square feet of living area. The dwelling was built in 1979. Features of the home include a partial basement, central air conditioning, two full bathroom, two half bathrooms, and an attached garage with 388 square feet of building area. The property also has a 96 square foot shed. The property has a 7,813 square foot site located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with two-story dwellings of frame exterior construction that have either 1,880 or 2,168 square feet of living area. Each home was built in 1985 with features that included central air conditioning, one fireplace, 2½ bathrooms, and a 400 square foot garage.

The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$85,470 to \$96,910 or from \$43.68 to \$45.46 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$89,844.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,310. The subject property has an improvement assessment of \$108,000 or \$53.62 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame construction that range in size from 1,716 to 1,992 square feet of living area. The homes were built from 1964 to 1985. Each home has a basement, central air conditioning, and 2½ bathrooms. Comparables #1 and #2 each have one fireplace. Comparables #1 and #3 each have an attached garage with 484 and 380 square feet of building area, respectively, while comparable #2 has two attached garages with a combined building area of 707 square feet. Comparables #2 and #3 also have sheds containing 140 and 100 square feet of building area, respectively. These properties have the same assessment neighborhood code as the subject and are located from approximately .18 to 1.01 miles from the subject property. Their improvement assessments range from \$95,850 to \$109,550 or from \$53.74 to \$55.86 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables, copies of the property record cards for the subject and the comparables used by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property. Based on a review of the property record cards, the board of review incorrectly reported the sizes of the garages associated with the subject property and appellant's comparable #4 by including area over the garage in the calculations

### **Conclusion of Law**

The appellant 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 record contains information on six comparables submitted by the parties to support their respective positions. Each of the appellant's comparables is inferior to the subject by having ½ less bathroom than the subject, and no basement, suggesting each would require an upward adjustment to make them more equivalent to the subject for these features. Conversely, each of the appellant's comparables have one fireplace, a feature the subject does not have, necessitating a downward adjustment to make them more equivalent to the subject property for this amenity. These three comparables have improvement assessments ranging from \$85,470 to \$96,910 or from \$43.68 to \$45.46 per square foot of living area. The subject's improvement assessment of

\$108,000 or \$53.62 per square foot of living area is above this range but appears appropriate after considering the adjustments to comparables for differences from the subject property.

Each of the board of review comparables is inferior to the subject by having ½ less bathroom than the subject and comparables #1 and #2 are 11 and 15 years older than the subject dwelling, respectively, suggesting the comparables would require upward adjustments to make them more equivalent to the subject for these differences. Conversely, each comparable has a larger basement than the subject, comparables #1 and #2 each have a fireplace unlike the subject property, and comparable #2 has larger garage area than the subject, suggesting each comparable would require a downward adjustment to make them more equivalent to the subject for these features. The board of review comparables have improvement assessments ranging from \$95,850 to \$109,550 or from \$53.74 to \$55.86 per square foot of living area. The subject's improvement assessment of \$108,000 or \$53.62 per square foot of living area falls within the overall improvement assessment range but below the range on a per square foot of living area basis as established by the board of review comparables. The Board finds, after considering the suggested adjustments to make the comparables more equivalent to the subject, these comparables are supportive of the subject's improvement assessment.

Based on this record 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 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: \_\_\_\_\_

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: \_\_\_\_\_

December 17, 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

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