



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

APPELLANT: Sung & Megan Chung
DOCKET NO.: 23-05865.001-R-1
PARCEL NO.: 09-01-222-010

The parties of record before the Property Tax Appeal Board are Sung & Megan Chung, 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 **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: \$95,660
IMPR.: \$414,040
TOTAL: \$509,700

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 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 three-story dwelling of frame construction with 3,713 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, 5½ bathrooms, and a detached garage with 470 square feet of building area.¹ The property has an 8,877 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on nine equity comparables improved with three-story dwellings of frame or brick exterior construction that

¹ The board of review submitted a copy of the subject's property record card describing the home as having a 1,743 square foot basement that was 75% finished, which was not refuted by the appellants.

range in size from 3,389 to 4,018 square feet of living area. The homes were built from 2000 to 2008. Each comparable has a basement ranging in size from 1,388 to 1,918 square feet with finished area,² central air conditioning, one or two fireplaces, 5½ bathrooms, and an attached or detached garage ranging in size from 441 to 495 square feet of building area. The comparables have the same neighborhood code as the subject property and are located from approximately .07 to .39 of a mile from the subject property. Their improvement assessments range from \$246,010 to \$400,640 or from \$71.22 to \$107.32 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$366,325.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$509,700. The subject property has an improvement assessment of \$414,040 or \$111.51 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on seven equity comparables improved with three-story dwellings of frame construction that range in size from 3,330 to 4,057 square feet of living area. The homes were built from 2001 to 2007. Each comparable has a basement ranging in size from 1,506 to 1,856 square feet with finished area,³ central air conditioning, one to three fireplaces, 5½ or 6½ bathrooms, and a detached garage ranging in size from 420 to 651 square feet of building area. The comparables have the same assessment neighborhood code as the subject property and are located from approximately .15 to .64 of a mile from the subject property. These comparables have improvement assessments ranging from \$384,550 to \$473,100 or from \$112.24 to \$117.84 per square foot of living area.

The board of review also submitted copies of the property record cards for the comparables submitted by both parties, a grid analysis of the appellants' comparables,⁴ and a map depicting the location of the comparables submitted by the parties in relation to the subject property.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on sixteen comparables similar to the subject in location and improved with homes similar to the subject in age and design. The comparable dwellings vary from the subject dwelling in size and features. The Board gives less weight to appellants' comparables #1 and #2 as outliers with improvement assessments that are approximately 22%

² The board of review submitted copies of the property record cards for the appellants' comparables disclosing the sizes of the basements and indicating the basements had 50%, 75% or 100% finished area.

³ The board of review submitted copies of the property record cards for its comparables disclosing each comparable has a basement with either 75% or 100% finished area.

⁴ The grid analysis indicates the board of review misreported the size of the garage for appellants' comparable #3 by including the room over the garage in the calculation.

and 19% below the next lowest comparable on a per square foot of living area basis. The Board gives most weight to appellants' comparables #4, #5, #8 and #9 as well as board of review comparables #2, #3, #4, and #5, which are either approximately 6% smaller or 6% larger than the subject dwelling, ranging in size from 3,485 to 3,914 square feet of living area. These comparables have improvement assessments that range from \$339,000 to \$445,900 or from \$93.96 to \$117.84 per square foot of living area. The subject's improvement assessment of \$414,040 or \$111.51 per square foot of living area falls within the range and is bracketed by the best comparables in this record. Less weight is given the remaining comparables due to differences from the subject dwelling in size. Based on this record the Board finds the appellants 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: _____

January 21, 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

Sung & Megan Chung, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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