



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

APPELLANT: Annie Wang  
DOCKET NO.: 23-05991.001-R-1  
PARCEL NO.: 03-35-301-003

The parties of record before the Property Tax Appeal Board are Annie Wang, 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:** \$65,100  
**IMPR.:** \$227,610  
**TOTAL:** \$292,710

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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage Center in Wheaton pursuant to prior written notice. Appearing before the Board was appellant, Annie Wang, and appearing on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, Senior Residential Appraiser from the Addison Township Assessor's Office.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,579 square feet of living area.<sup>1</sup> The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, 3.5 baths, three fireplaces and a 494 square foot garage. The property has a 7,450 square foot site and is located in Addison Township, DuPage County.

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<sup>1</sup> The Board finds the best evidence of the subject's dwelling size was the property record card submitted by the board of review which contained a sketch with dimensions and area calculations.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on twelve comparable sales located less than 1 mile from the subject property and have the same neighborhood code as the subject. The comparables have sites that range in size from 3,610 to 10,300 square feet of land area and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 2,996 to 4,297 square feet of living area. The dwellings were constructed from 1975 to 2014. Each comparable has a basement with eight having finished area, central air conditioning, 3 to 5 baths, and a garage ranging in size from 429 to 849 square feet of building area. The properties sold from April 2020 to January 2022 for prices ranging from \$633,652 to \$976,101 or from \$196.75 to \$228.43 per square foot of living area, land included.

The appellant testified that comparable #1 is most similar to the subject property.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$250,000 which reflects a market value of \$750,075 or \$209.56 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

Under cross examination, the appellant testified that she had help from her agent, Fritz Tellefsen preparing the evidence that was submitted. Don Whistler from the board of review objected to the admissibility of the appellant's evidence as the person who helped prepare the evidence was not present at the hearing for questioning. The Administrative Law Judge reserved ruling on the objection. Upon due consideration, the Board, hereby, overrules the board of review's objection. The Board finds the objection goes to the weight of the evidence not its admissibility. The Board finds the appeal was timely filed and with admissible evidence. The Board finds the appellant signed all the documentation within the record. Furthermore, there is nothing within the Property Tax Appeal Board Rules that does not allow the appellant to have assistance in filing the appeal and preparing the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$292,710. The subject's assessment reflects a market value of \$880,596 or \$246.05 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.

In support of its contention of the correct assessment the board of review submitted a grid analysis on the appellant's twelve comparable sales and a grid analysis on the nine board of review comparable sales prepared by the assessor along with a map depicting the locations of both parties' comparables in relation to the subject. The board of review, through the township assessor also submitted property record cards for the subject and both parties' comparables.

The board of review comparable sales have the same assessment neighborhood code as the subject property and located from .16 to .73 of a mile from the subject. The comparables have sites ranging in size from 7,405 to 11,690 square feet of land area and are improved with 2-story dwellings of brick or frame and brick exterior construction ranging in size from 3,238 to 3,882 square feet of living area. The homes were built from 2000 to 2004 and have basements, five of

which have finished area.<sup>2</sup> Each comparable has central air conditioning, 2.5 to 4 baths, one fireplace, and a garage ranging in size from 422 to 768 square feet of building area. The properties sold from April 2022 to September 2023 for prices ranging from \$925,000 to \$1,006,500 or from \$259.27 to \$293.39 per square foot of living area, land included.

Ms. Castiglia testified that she provided nine recent sales comparable properties that are similar to the subject in location and square footage. Seven homes also have a brick exterior like the subject.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant argued that the assessor did not report finished basement area for any of the comparables. The appellant submitted Multiple Listing Service sheets for board of review comparable sales #1, #3, #4, #5 and #7 which noted they have finished basements along with. The appellant also submitted interior photographs of the subject's unfinished basement. Furthermore, the appellant contends that homes with finished basement area are not comparable to the subject property which has an unfinished basement.

### **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.

The record contains 21 comparable sales submitted by the parties to support their respective positions. The Board gives less weight to the appellant's comparables which sold in 2020 or 2021, less proximate in time to the January 1, 2023, assessment and/or were less similar to the subject in age and/or dwelling size. In addition, eight comparables have finished basement area unlike the subject. The Board also gives less weight to board of review comparables #1, #3, #4, #5 and #7 which have finished basement area unlike the subject.

The Board finds the best evidence of market value to be board of review comparables #2, #6, #8 and #9 which overall are more similar to the subject in location, age, dwelling size and features as each has an unfinished basement. These comparables sold from April 2022 to July 2023 for prices ranging from \$962,000 to \$1,006,500 or from \$259.27 to \$271.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$880,596 or \$246.05 per square foot of living area, including land, which falls below 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 well supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted.

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<sup>2</sup> The appellant submitted MLS sheets for board of review comparable sales, #1, #3, #4, #5 and #7 that noted they have finished basements.

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: \_\_\_\_\_

September 16, 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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APPELLANT

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