



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

APPELLANT: James & Lucia Sun  
DOCKET NO.: 23-06021.001-R-1  
PARCEL NO.: 09-18-403-011

The parties of record before the Property Tax Appeal Board are James and Lucia Sun, 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 **A Reduction** 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:** \$82,600  
**IMPR.:** \$173,100  
**TOTAL:** \$255,700

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 brick exterior construction with 3,174 square feet of living area. The dwelling was constructed in 1990. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, 3½ bathrooms, and an attached garage with 702 square feet of building area. The property has a 20,000 square foot site located in Downers Grove, Downers Grove Township, DuPage County.

The appellants contend inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with two-story dwellings of vinyl and wood siding exterior construction that range in size from 3,161 to 3,562 square feet of living area. The homes were built from 1985 to 1989. Each comparable has a full or partial basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 638 to 1,087

square feet of building area.<sup>1</sup> The comparables have two to four full bathrooms and one or two half bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from approximately .31 to .36 of a mile from the subject property. Their improvement assessments range from \$173,090 to \$184,940 or from \$51.92 to \$54.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$172,570 or \$54.37 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$271,730. The subject property has an improvement assessment of \$189,130 or \$59.59 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, brick, or frame and brick exterior construction that range in size from 3,147 to 3,274 square feet of living area. The dwellings were built from 1975 to 1997. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and 3 or 3½ bathrooms. Comparables #1 and #2 have attached garages with 770 and 483 square feet of building area respectively, while comparable #3 has two attached garages with a combined building area of 1,087 square feet.<sup>2</sup> The comparables have the same assessment neighborhood code as the subject property and located from approximately .36 to .80 of a mile from the subject property. The comparables have improvement assessments ranging from \$173,090 to \$185,920 or from \$54.76 to \$57.53 per square foot of living area. Board of review comparable #1 is the same property as appellant's comparable #3.

The board of review also submitted a grid analysis of the appellants' comparables,<sup>3</sup> copies of the property record cards for the comparables submitted by both parties, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>1</sup> The board of review submitted copies of the property record cards for the subject property and the appellants' comparables disclosing that appellants' comparables #1 and #2 have basements that are 25% and 75% finished, respectively, and appellant's comparable #3 has two fireplaces.

<sup>2</sup> The board of review submitted copies of the property record cards for its comparables disclosing comparables #2 and #3 have basements that are 25% and 50% finished, respectively. Additionally, the board of review misreported the sizes of the garages for board of review comparables #2 and #3 by including above room area in its calculations.

<sup>3</sup> A review of the property record cards disclosed the board of review misreported the garage sizes for appellants' comparables #1 and #2 by including rooms over the garage in calculating the garage area.

The parties submitted information of five equity comparables to support their respective positions, with one comparable being a duplicate. These five comparables are similar to the subject in style and location. The Board gives less weight to appellants' comparable #1 due to differences from the subject dwelling in size. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in age. The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #3 as well as board of review comparables #1 and #3, which includes the common comparable submitted by the parties. Appellants' comparable #2 has one additional bathroom than the subject and finished basement area, unlike the subject property, suggesting downward adjustments to this comparable would be appropriate to make it more equivalent to the subject for these features. Appellants' comparable #3/board of review comparable #1, has one more fireplace than the subject indicating a downward adjustment to this comparable would be appropriate to make the property more equivalent to the subject for this dissimilarity. Board of review comparable #3 has finished basement area, unlike the subject property, and larger garage area than the subject, indicating downward adjustments to this comparable would be appropriate to make it more equivalent to the subject for these features. Conversely, board of review comparable #3 has ½ less bathroom than the subject indicating an upward adjustment to this comparable would be appropriate to make the property more equal to the subject for this difference. These three comparables have improvement assessments ranging from \$173,090 to \$181,040 or from \$54.37 to \$57.53 per square foot of living area. The subject's improvement assessment of \$189,130 or \$59.59 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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

AGENCY

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