



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

APPELLANT: Junguo Bian
DOCKET NO.: 23-06133.001-R-1
PARCEL NO.: 09-01-212-008

The parties of record before the Property Tax Appeal Board are Junguo Bian, 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: \$77,490
IMPR.: \$259,430
TOTAL: \$336,920

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.

Board of Review Request for Dismissal of Appeal

Prior to the hearing, Ms. Gustin moved to have the appellant's appeal dismissed arguing Mr. Bian entered into a binding Stipulation Agreement with the Downers Grove Township Assessor's Office on December 15, 2023, presenting the ALJ with a document entitled "Preliminary matters" with the board of review's argument in support of the motion. Gustin cited section 1910.55(d) of the Rules of the Property Tax Code (86 Ill. Admin. Code §1910.55(d)) asserting that a written stipulation "shall be treated, to the extent of its terms, as a conclusive admission by the parties to the facts or issues stipulated or agreed to." By signing the stipulation, Gustin argued, appellant Bian waived his right to appeal this 2023 stipulated assessment to the Property Tax Appeal Board.

Mr. Bian objected to this motion arguing he did not receive his PTAB decision until November 2025 while the stipulation for his 2023 assessment was signed in December 2023. The ALJ

reserved ruling on this motion to dismiss and the board of review's written statement entitled "Preliminary matters" was added to the record.

Section 1910.40(b) of the Rules of the Property Tax Appeal Board provides guidance regarding a board of review's response to a petition filed with the PTAB and states in part:

If the board of review objects to the Board's jurisdiction, it must submit a written request for dismissal of the petition **prior to the submission of the Board of Review Notes on Appeal** and accompanying documentation. The request for dismissal must set forth the basis of the board of review's objections to the Property Tax Appeal Board's jurisdiction over the appeal. 86 Ill. Admin. Code 1910.40(b) [emphasis added]

Therefore, pursuant to section 1910.40(b), the Board finds the board of review did not timely file their motion and the Board denies the board of review motion to dismiss the appellant's appeal.

Findings of Fact

The parties appeared before the Property Tax Appeal Board on September 10, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated July 23, 2026. Appearing was the appellant Junguo Bian, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Mark Hoyert, Chief Deputy Assessor for Downers Grove Township.

The subject property consists of a 2-story dwelling of brick exterior construction with 2,892 square feet of living area. The dwelling was constructed in 2016 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 400 square foot garage. The property has an 8,097 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on both a contention of law and inequity in assessment with respect to both the land and improvement assessments.

The appellant contends the 2023 assessment of the subject property is excessive and should be reduced to account for the PTAB's 2022 assessment level in order to be uniformly assessed when compared to the appellant's equity comparables. Mr. Bian testified the subject's 2023 assessment was increased over its reduced 2022 level while other properties in the subject's neighborhood had 2023 assessments reflecting either no change or a decrease from their 2022 assessment levels. Bian testified the subject's 2023 assessment should be associated with its 2022 level of assessment.

In support of this argument, Bian submitted tables depicting the 2022 and 2023 levels of assessment for each of his four comparable properties. These tables depict that each property's 2023 assessment reflects a reduction from its 2022 assessment level. Bian argued that his 2023 assessment should also reflect a decrease but from its reduced 2022 assessment level in order to maintain uniformity in assessment.

Bian also submitted copies of an email message with Gregory Boltz, Downers Grove Township Assessor, his signed stipulation for the subject's 2023 assessment, his 2022 PTAB decision along with written comments. In written comments, Bian explained his 2023 assessment was reduced from \$418,070 to \$336,920 based on information submitted to Mr. Boltz. Bian argued the per square foot assessment for the subject totals \$116 while the per square foot assessment for his comparable properties is approximately \$100, when dividing total assessment by dwelling size. Bian further asserted that due to the timing of his 2022 PTAB decision, the subject's 2023 assessment should "align with the corrected 2022 value, even though 2023 begins a new assessment cycle."

The appellant also submitted information on four equity comparables located in a different assessment neighborhood code and from 1.70 to 2.17 miles from the subject.¹ The comparables have sites that range in size from 5,875 to 12,036 square feet of land area and are improved with 3-story dwellings of frame exterior construction ranging in size from 2,765 to 3,817 square feet of living area. The homes were built from 2015 to 2022. Each comparable has a basement, with two having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 399 to 635 square feet of building area. The comparables have land assessments ranging from \$42,170 to \$86,160 or from \$6.62 to \$7.59 per square foot of land area. The comparables have improvement assessments that range from \$234,880 to \$306,610 or from \$80.33 to \$84.95 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$302,555 with an increase in the land assessment to \$78,592 or \$9.71 per square foot of land area and a reduction in the improvement assessment to \$223,964 or \$77.44 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 \$336,920. The subject has a land assessment of \$77,490 or \$9.57 per square foot of land area and an improvement assessment of \$259,430 or \$89.71 per square foot of living area.

Ms. Gustin introduced her witness, Mark Hoyert. Mr. Hoyert testified he is the Chief Deputy Assessor for Downers Grove Township, has worked in Downers Grove Township for approximately 8 years and is a Certified Illinois Assessing Official.

Hoyert critiqued the appellant's comparables testifying they are located in a different neighborhood approximately two miles from the subject. Hoyert testified that properties in these two neighborhoods sell differently, have different land values and have different neighborhood cost multipliers. Under questioning by the ALJ, Hoyert testified the neighborhood cost multipliers are based on "years of sales ratio studies" and account for historical market appreciation in the specified neighborhood codes. Hoyert also testified the brick exterior of the subject is superior to frame exterior, that appellant comparables #2 and #3 have a larger dwelling size when compared to the subject, and that appellant comparables #1 and #4 have an unfinished basement, in contrast to the subjects 100% finished basement. To support these differences from

¹ Some property information for the appellant's comparables was amended or corrected with a supplemental grid of the properties submitted by the board of review which was not refuted by the appellant.

the subject, the board of review submitted the property record cards for each of the appellant's comparables.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same assessment neighborhood code and from 0.07 of a mile to 1.41 miles from the subject property. The comparables have sites that range in size from 6,250 to 8,842 square feet of land area and are improved with 2-story or 3-story dwellings of frame or brick exterior construction ranging in size from 2,975 to 3,365 square feet of living area. The homes were built from 2011 to 2019. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 629 square feet of building area. The comparables have land assessments that range from \$72,740 to \$100,280 or from \$9.70 to \$12.04 per square foot of land area and improvement assessments ranging from \$381,150 to \$428,740 or from \$122.73 to \$133.71 per square foot of living area.

The board of review also submitted a copy of the 2023 stipulation between the appellant and Downers Grove Township Assessor and a brief. The brief argued the 2023 stipulation is binding on the appellant; put forth an objection to a rollover of the appellant's 2022 assessment contending 2023 is the first year of a new assessment cycle and therefore section 16-185 of the Property Tax Code is not applicable in this appeal and contending the appellant's equity argument relies on "incomparable properties and fails to account for location adjustments."

The board of review, through the Downers Grove Township Assessor's Office, asserted the subject's HE7 neighborhood is a "highly desirable area of Hinsdale," resulting in a higher land value relative to the HK7 neighborhood in which the appellant's comparable properties are located. The Township Assessor contended the subject property receives a permanent reduction on building and land values while the appellant's comparables, located in HK7, receive a 30% permanent reduction. The Township Assessor argued the board of review's comparables demonstrate uniformity because these properties are located in the same neighborhood code as the subject and are more similar in market desirability and amenities.

Finally, the Township Assessor disclosed the subject's market value based on its 2023 assessment totals \$1,010,861 or \$350 per square foot of living area, land included. In contrast, board of review comparables #1 through #4 sold from June 2022 to September 2023 for prices ranging from \$1,379,000 to \$1,899,000 or from \$451.03 to \$638.32 per square foot of living area, land included. When compared to market value of these comparable properties, the board of review argued the subject's market value based on its assessment falls below the sale prices of these four comparables.

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

In written and oral rebuttal to the board of review's evidence, Bian argued participants in the Hinsdale housing market pay no attention to neighborhood codes but rather consider the school district in which a home is located. Bian testified the subject and all comparables in HK7 are located in the same middle and high school districts.

Bian testified the subject's 2023 assessment should relate to its 2022 assessment like all of his comparables which received a reduced 2023 assessment when compared to their prior 2022

assessment level. Bian testified that three of the board of review comparables also depicted a 2023 assessment below the 2022 assessment level. Bian testified the board of review's comparable properties are dramatically different in market values or sale prices, which indicates these properties are not good comparables for the subject property.

In written rebuttal, Bian argued his 2023 appeal to be a direct appeal from a favorable 2022 PTAB decision and was not intended as a rollover. However, Bian argued that "[b]ecause the 2023 assessment was established based on the 2022 assessment, it should be correspondingly adjusted to reflect PTAB's final determination for 2022." Bian included tables presenting the 2022 and 2023 assessments for board of review comparables #2, #4 and #6, which depict the 2023 total assessment for these properties was below the respective 2022 assessment levels.

In his written rebuttal, Bian further contended the "township's selected comparables are not truly comparable to my property and appear to have been chosen in a way that inflates the assessed value." The appellant argued that the sale prices for these properties are "roughly 50% to 100% higher than the sale price of my home (\$940,000)." Bian stated that a "significant disparity in sale prices demonstrates that the township has selected properties with substantially superior features and higher market value." In contrast the appellant explained the comparables he selected "were based on recent sale prices within the range of approximately \$1.0 million to \$1.2 million, which more accurately reflect the market value of my property."

In support of this rebuttal argument, the appellant included a table of depicting the subject and comparable properties with sale price information. This table depicts the subject property sold in November 2016 for a price of \$940,000, that five of the board of review's comparables sold from August 2015 to September 2023 for prices ranging from \$1,379,000 to \$1,899,000 while the appellant's comparables sold from November 2017 to August 2024 for prices ranging from \$1,009,990 to \$1,200,000. In response to the board of review's contention that the subject's assessment is supported by market data, the appellant asserted "[t]he only data offered consists of sale prices from the township's selected comparables – properties that sold for 50% to 100% more than my home and substantially more than the current 2023 assessed value."

Hoyert was asked by the ALJ to explain why board of review comparables #2, #4 and #6 present 2023 assessments below their respective 2022 assessment levels. Hoyert testified that if the appellant's 2022 assessment had not been lowered by the Property Tax Appeal Board the appellant's 2023 assessment would have reflected a reduction from its 2022 level.

Bian was asked by the ALJ to explain why he did not select comparables closer in proximity to the subject property. Bian testified that he considered good comparables to have a sale price similar to the subject's sale price of \$940,000. The ALJ directed both parties to a map of the subject and both parties' comparables which depict the appellant's comparables are located less proximate in distance than the comparables submitted by the board of review. Bian was asked to explain why board of review comparable #1 is not a good comparable for the subject property, to which he testified that board of review comparable #1 is "relatively ok" as a comparable.

Conclusion of Law

The appellant contends, in part, a contention of law a basis of this appeal. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Therefore, the Board finds the standard herein is a preponderance of the evidence and the Board further finds the appellant did not meet this burden of proof on this record such that a reduction in the subject's assessment is not warranted.

The appellant argued a contention of law, asserting his 2023 total assessment should be reduced to the 2022 level of assessment as issued by the Property Tax Appeal Board under docket number 22-04782.001-R-1. To support this assertion, the appellant submitted tables of the 2022 and 2023 assessments for seven of the parties' comparables which depicted reductions in their respective 2023 assessments from 2022 levels. The board of review argued that, without the subject's 2022 reduced assessment from PTAB, the subject's 2023 assessment of \$336,920 reflects a decrease from its originally issued 2022 assessed level of \$336,950.

The Board gives little weight to the argument raised by the appellant concerning the subject's increased assessment from 2022 to 2023. The Board finds rising or falling assessments from assessment year to assessment year do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments that reflect fair market value, maintain uniformity of assessments and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions and prior year assessments along with the salient characteristics of a given property. As a result, the Board finds a reduction in the subject's assessment based on the contention of law argument is not warranted.

The appellant also contends assessment inequity as an alternate 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.

Initially, the Board gives little weight to the appellant's argument that his comparables are better than the board of review's comparables because they have sale prices closer to the subject's 2016 sale price of \$940,000. The Board finds the subject's 2016 sale price is too dated to establish the fair market value of the subject property as of January 1, 2023.

The parties submitted ten land and improvement equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives little weight to the appellant's comparables and board of review comparables #1, #2, #4 and #5 which are less similar to the subject in site size and/or proximity than other properties in the record. The Board finds board of review comparables #3 and #6 are most similar to the subject in site size and proximity to the subject. These comparables have land assessments of \$72,740 and \$82,440 or \$10.31 and \$11.56 per square foot of land area. The subject property has a land assessment of \$77,490 or \$9.57 per square foot of land area which is bracketed by the two best comparables in the record on an overall land assessment basis and below the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board gives less weight to the appellant's comparables and board of review comparables #3, #4 and #6 which are less similar to the subject in proximity, differ from the subject in dwelling size and/or have an unfinished basement in contrast to the subject property. The Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #2 and #5 which are more similar to the subject in location, age, dwelling size and most features. These comparables have improvement assessments ranging from \$386,780 to \$407,810 or from \$127.56 to \$133.71 per square foot of living area. The subject's improvement assessment of \$259,430 or \$89.71 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: _____

October 20, 2026



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 9-215 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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