



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

APPELLANT: Shucheng Liu
DOCKET NO.: 24-04305.001-R-1
PARCEL NO.: 07-11-209-008

The parties of record before the Property Tax Appeal Board are Shucheng Liu, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$56,302
IMPR.: \$100,087
TOTAL: \$156,389

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 2024 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 consists of a ranch style dwelling of frame and brick exterior construction with 1,805 square feet of living area. The dwelling was constructed in 1979 and is approximately 45 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 441 square foot garage. The property has a 6,136 square foot site and is located in Naperville, Naperville 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 five assessment equity comparables located within .84 of a mile from the subject property. The comparables are improved with ranch style dwellings that range in size from 1,862 to 2,004 square feet of living area. The homes were built from 1970 to 1979 and range in age from 45 to 54 years old. The

comparables have unfinished basements.¹ Each comparable has central air conditioning, one fireplace and a 2-car garage ranging in size from 441 to 564 square feet of building area. These properties have improvement assessments ranging from \$97,123 to \$104,679 or from \$50.80 to \$55.43 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,422. The subject property has an improvement assessment of \$102,120 or \$56.58 per square foot of living area.

The board of review submitted a spreadsheet from the township assessor of both parties' comparables noting differences in exterior construction, age and/or basement size when compared to the subject.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five assessment equity comparables located within .89 of a mile from the subject. Comparable #2 is the same property as appellant's comparable #1. The comparables are improved with ranch style dwellings of frame and brick exterior construction that range in size from 1,689 to 1,968 square feet of living area. The homes were built from 1972 to 1984 and have unfinished basements. Each home has central air conditioning, one fireplace and a garage ranging in size from 460 to 528 square feet of building area. Their improvement assessments range from \$94,697 to \$108,374 or from \$54.66 to \$56.12 per square foot of living area. The board of review submitted a map depicting the locations of both parties' comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on nine assessment equity comparables for the Board's consideration which includes the parties' common comparable. These comparables are relatively similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$94,697 to \$108,374 or from \$50.80 to \$56.12 per square foot of living area. The subject's improvement assessment of \$102,120 or \$56.58 per square foot of living area falls within the range established by the best comparables in this record on an overall basis but slightly higher on a square foot basis. Based on this record and after considering adjustments to best comparables for differences from the subject, the Board finds the

¹ Descriptive information regarding the appellant's comparables was drawn from the property record cards submitted by the board of review.

appellant 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 23, 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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