



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

APPELLANT: Yuejiang Wang
DOCKET NO.: 24-04531.001-R-1
PARCEL NO.: 09-15-300-040

The parties of record before the Property Tax Appeal Board are Yuejiang 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: \$42,620
IMPR.: \$170,273
TOTAL: \$212,893

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 2-story dwelling of frame and brick exterior construction with 2,568 square feet of living area. The dwelling was constructed in 1995. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 527 square foot garage.¹ The property has an 8,938 square foot site and is located in Westmont, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within .3 of a mile from the subject. The comparables have sites ranging in size from 7,840 to 7,920 square feet of land area that are improved with 2-story dwellings of vinyl and brick, brick, or aluminum exterior construction ranging in size from 1,823 to 2,315 square feet of living area. The homes were built

¹ The Board finds the best description of the subject property was found in the property record card submitted by the board of review.

from 1985 to 1988. Two homes have basements with finished area and one home has a slab foundation. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 1-car or a 2-car garage. The comparables sold from March to August 2023 for prices ranging from \$375,000 to \$530,000 or from \$205.70 to \$228.94 per square foot of living area, including land. The appellant disclosed the subject sold in June 2021 for \$563,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$212,893. The subject's assessment reflects a market value of \$638,743 or \$248.73 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .87 of a mile of the subject. The comparables have sites ranging in size from 8,652 to 14,789 square feet of land area that are improved with 2-story dwellings of frame exterior construction ranging in size from 2,216 to 2,955 square feet of living area. The dwellings were built from 1987 to 1998 and have basements with one having finished area. Four homes have central air conditioning. Each home has a fireplace and a garage ranging in size from 400 to 760 square feet of building area. The comparables sold from October 2022 to November 2024 for prices ranging from \$580,000 to \$950,000 or from \$254.39 to \$359.98 per square foot of living area, including land. The board of review also disclosed the subject sold in June 2021 for \$563,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted ten comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #2 and #3 due to significant differences from the subject dwelling in size and foundation. The Board gives less weight to board of review comparable #4, which sold in 2022, less proximate to the assessment date at issue than other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #1 along with board of review comparable sales #1, #2, #3 and #5 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size, and some

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

features. These most similar comparables sold from April 2023 to November 2024 for prices ranging from \$530,000 to \$950,000 or from \$228.94 to \$359.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$638,743 or \$248.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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 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 9-125 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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