



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

APPELLANT: Annie Wang
DOCKET NO.: 24-04697.001-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: \$70,816
IMPR.: \$247,594
TOTAL: \$318,410

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 two-story dwelling of brick exterior construction with 3,579 square feet of living area. The dwelling was constructed in 2007. Features of the home include an unfinished basement, central air conditioning, three fireplaces, 3½ bathrooms and a 494 square foot garage. The property has a 7,450 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a grid analysis with information on four comparable sales located within the subject's assessment neighborhood code and less than a mile from the subject. The comparables have parcels ranging in size from 7,392 to 8,900 square foot of land area and are improved with two-story dwellings of brick and frame or brick exterior construction, ranging in size from 3,383 to 3,934 square feet of living area. The comparables were constructed from 2004 to 2014. Each comparable has an unfinished basement, 3½ to 4½ bathrooms, central air conditioning, one

fireplace, and a garage ranging in size from 429 to 756 square feet of building area. The comparables sold from March 2021 to January 2022 for prices ranging from \$702,500 to \$865,000 or from \$198.39 to \$219.87 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$318,410. The subject's assessment reflects a market value of \$955,326 or \$266.93 per sq foot price per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on five comparable sales located within the subject's assessment neighborhood code and .72 of a mile from the subject. The comparables have parcels ranging in size from 7,840 to 11,761 square feet of land area and are improved with two-story dwellings of brick exterior construction, ranging in size from 3,476 to 3,680 square feet of living area. The comparables were constructed from 2000 to 2006. Each comparable has an unfinished basement, 2½ to 4 bathrooms, central air conditioning, one fireplace, and a garage ranging in size from 462 to 768 square feet of building area. The comparables sold from April 2022 to May 2024 for prices ranging from \$962,000 to \$1,075,000 or from \$267.25 to \$292.12 per square foot of living area, including land.

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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. After analyzing the evidence submitted, the Board gave less weight to appellant's comparables and the board of review's comparables #1, #2, and #3, which sold in 2021 and 2022, dates furthest from the January 1, 2024, valuation date. As a result, these sales are less likely to reflect the subject property's market value as of the assessment date compared to other more recent sales in the record.

On this record, the Board finds the best evidence of market value to be the board of review's comparables #4, and #5 which sold the closest to the January 1, 2024 assessment valuation date, are located in the subject's assessment neighborhood code and are overall most similar to the subject in age, dwelling size, basement size and other features. Both comparables have slightly larger parcel sizes than subject suggesting a minor downward adjustment is necessary to accommodate for the difference. The two best comparables in this record sold in July 2023 and May 2024 for prices of \$980,000 and \$1,075,000 or for \$267.25 and \$292.12 per square foot of living area, including land. By comparison, the subject's assessment reflects a market value of \$955,326 or \$266.93 per square foot of living area, including land, which falls below the two

best comparables in the record in terms of overall value and on a per square foot of living area basis.

Based on the entire record, and after considering all comparables submitted by the parties, with particular emphasis on those sold most proximate to the lien date, those most similar to the subject, and after appropriate adjustments for differences from the subject, the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the subject property is overvalued. Therefore, the Board concludes that a reduction in the subject's assessment is not warranted.

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:

May 19, 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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