



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

APPELLANT: Qi Li & Feng Zhong  
DOCKET NO.: 16-06755.001-R-1  
PARCEL NO.: 06-34-201-003

The parties of record before the Property Tax Appeal Board are Qi Li & Feng Zhong, the appellants, by attorney Jessica Hill-Magiera 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:** \$142,240  
**IMPR.:** \$160,400  
**TOTAL:** \$302,640

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 2016 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 3,922 square feet of above grade living area. The dwelling was constructed in 1986. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 22,614 square foot site and is in Oak Brook, York Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 29, 2015 for a price of \$908,000. The appellant completed Section IV – Recent Sale Data of the appeal disclosing the parties were not related, the property was sold through a Realtor and the property had been advertised on the open market through the Multiple Listing Service (MLS). The appellant submitted a copy of the settlement statement, which identified the sellers as John L. and May C.

Wu, and a copy of the MLS listing of the subject property. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$358,940. The subject's assessment reflects a market value of \$1,078,222 or \$274.92 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information provided by Ronald Pajda, Deputy Assessor for York Township. Mr. Pajda explained in the memorandum that the appellant filed with the board of review for the 2015 tax year and the assessment was reduced to reflect the purchase price. Pajda explained that it was the policy of the assessor's office to grant a reduction to a sale for one year only and then to make the property uniform with other similar homes.

In support of the assessment the board of review submitted five equity comparables identified by the township assessor's office. The comparables were improved with two-story dwellings constructed from 1985 to 1990 ranging in size from 3,824 to 4,086 square feet of living area. Each comparable has a basement with three having finished area, central air conditioning, one to four fireplaces and a three-car garage. These properties have improvement assessments ranging from \$222,660 to \$240,640 or from \$56.63 to \$60.07 per square foot of living area. The subject property has an improvement assessment of \$216,700 or \$55.25 per square foot of living area. The board of review contends the data demonstrates the subject's assessed market value is a reasonable one.

In rebuttal the appellant's counsel contends the board of review evidence is not responsive nor relevant to the basis of the appeal.

The board of review submitted surrebuttal prepared by the deputy assessor asserting that the subject property is being equitably assessed. The deputy assessor noted that the subject's 2015 assessment was reduced to the sale price; all York Township homes were factored by 1.0734 in 2016; the subject should not expect to be kept at its sale price year after year while other homes receive yearly factors; and all neighborhoods are assessed using median sales.

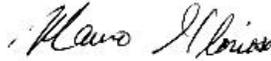
### **Conclusion of Law**

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

The Board finds the only evidence of market value to be the purchase of the subject property in July 29, 2015, approximately five months prior to the assessment date, for a price of \$908,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length

transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 16 days. In further support of the transaction the appellant submitted a copy of the settlement statement and the MLS listing. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Furthermore, the record indicates the board of review had relied upon the July 2015 sale to reduce the subject's assessment for the 2015 tax year, demonstrating that it was of the opinion the 2015 sale was an arm's length transaction. The Board further finds the equity comparables provided by the board of review do not address the appellant's market value argument. Additionally, the Board finds that the board of review's argument in surrebuttal has no merit in that the reduced assessment of the subject property, which appears to be an owner-occupied dwelling, as established by the Property Tax Appeal Board is subject to adjustment by the township equalization factors for the remaining years of the general assessment period pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). Based on this record the Board finds 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: February 13, 2019



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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