



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

APPELLANT: Ching Fen Chang  
DOCKET NO.: 10-03025.001-R-1  
PARCEL NO.: 03-06-403-011

The parties of record before the Property Tax Appeal Board are Ching Fen Chang, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$7,340  
**IMPR.:** \$65,990  
**TOTAL:** \$73,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story residential townhouse with 1,396 square feet of living area. The townhouse is of frame and brick construction and was built in 1996. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage. The property has a 2,520 square foot site and is located in Itasca, Addison Township, DuPage County.<sup>1</sup>

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted information on four comparable sales improved with similar styled dwellings that had either 1,396 or 1,900 square feet of living area. Three comparables were described as being the same model as the subject dwelling. The dwellings were similar to the subject in age and features. The sales occurred from November 1996 to March 2011 for prices ranging from \$182,500 to \$226,000. Based on the assessment records submitted the comparables had total assessments of \$95,870 or \$84,990. The appellant also

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<sup>1</sup> The appellant noted on a copy of the subject's property information printout from the Addison Township Assessor's website that the assessor had indicated the subject dwelling had 2,520 square feet of living area, which was actually the size of the lot.

submitted a copy of the final decision issued by the DuPage County Board of Review establishing a total assessment for the subject of \$95,870, which reflects a market value of approximately \$287,639 using the statutory level of assessments. Based on this evidence the appellant requested the subject's assessment be reduced to \$71,500.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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 timely submitted in the record are the comparable sales submitted by the appellant. The Board finds the best sales in the record were appellant's comparable sales #1 and #2 which sold in March 2011 and July 2009 for prices of \$209,500 and \$220,000, respectively. The Board gave less weight to the appellant's two remaining sales due to the fact they sold approximately 9 and 14 years prior to the assessment date at issue. The Board finds the subject's assessment reflects a market value above the two best comparables in the record. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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 21, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.