



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

APPELLANT: Dong & Hui Li Zhao  
DOCKET NO.: 10-03131.001-R-1  
PARCEL NO.: 08-16-406-005

The parties of record before the Property Tax Appeal Board are Dong and Hui Li Zhao, the appellants, 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:** \$49,610  
**IMPR.:** \$83,720  
**TOTAL:** \$133,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story single family dwelling of brick and aluminum exterior construction that contains 2,869 square feet of living area. The dwelling was built in 1985. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage. The subject has a 9,792 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellants submitted information on four comparable sales improved with two-story single family dwellings of brick and aluminum exterior construction that ranged in size from 2,670 to 3,454 square feet of living area. Each comparable had a basement with two being partially finished, central air conditioning, one fireplace and a two-car attached garage. The comparables sold from March 2008 to December 2009 for prices ranging from \$394,000 to \$448,000 or from \$124.49 to \$147.57 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$87,250 to \$105,070 or from \$25.26 to \$34.39 per square foot of living area.

The appellants submitted a copy of the decision issued by the board of review establishing a total assessment of \$152,730 and an improvement assessment of \$103,120 or \$35.94 per square foot of living area. The total assessment for the subject reflects a market value of approximately \$458,236 or \$159.72 per square foot of living area, including land, using the statutory level of assessments. Based on this evidence the appellants requested the subject's assessment be reduced.

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

The Board finds the best evidence of market value in the record is the comparable sales presented by the appellants. The comparables sold for prices ranging from \$394,000 to \$448,000 or from \$124.49 to \$147.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$458,236 or \$159.72 per square foot of living area, including land, which is above the range established by these sales. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellants' market value 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 justified.

The Board further finds, after considering the reduction to the subject's assessment based on the market value finding herein, a further reduction based on assessment inequity 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.

*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: January 31, 2013

*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.