



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

APPELLANT: James Gusich  
DOCKET NO.: 13-02786.001-R-1  
PARCEL NO.: 06-01-213-010

The parties of record before the Property Tax Appeal Board are James Gusich, the appellant, by attorney David Lavin of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$56,560  
**IMPR:** \$171,860  
**TOTAL:** \$228,420

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) contesting the assessment for the 2013 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 single family dwelling of brick and frame construction with 3,679 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a three-car garage. The

property has a 9,378 square foot site and is located in Elmhurst, York 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 improved with two-story dwellings of brick and frame construction that ranged in size from 2,926 to 3,888 square feet of living area. The dwellings ranged in age from 1 to 9 years old. Each comparable had a basement with one being finished, central air conditioning, one fireplace and a two-car or three-car garage. The sales occurred from January 2012 to July 2012 for prices ranging from \$602,500 to \$685,000 or from \$187.16 to \$205.91 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$193,149.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$228,420. The subject's assessment reflects a market value of \$685,534 or \$186.34 per square foot of living area, land included, when using the 2013 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a statement from the township assessor's office, a grid analysis of the appellant's comparables and six comparable sales selected by the assessor and a map noting the location of the comparables. The assessor asserted that appellant's comparables #1 and #3 are nowhere near the subject property and do not command the market value as the sales that occurred in the subject's direct neighborhood.

The six comparables provided by the assessor were improved with two-story dwellings that ranged in size from 3,435 to 3,885 square feet of living area and were constructed from 2005 to 2012. Each comparable was described as having a basement and a two-car or three-car garage. The sales occurred from March 2011 to April 2013 for prices ranging from \$735,000 to \$909,819 or from \$206.23 to \$256.78 per square foot of living area, including land.

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 Board finds the best evidence of market value to be appellant's comparable sale #2 and board of review sales #2 through #4. These comparables were similar to the subject in location, style, and age. These properties sold from June 2012 to April 2013 for prices ranging from \$602,500 to \$900,000 or from \$205.91 to \$256.78 per square foot of living area, including land. The subject's assessment reflects a market value of \$685,534 or \$186.34 per square foot of living area, including land, which is within the overall price range but below the range established by the best comparable sales in this record on a square foot basis. Less weight was given appellant's comparables #1 and #3 due to location differences. Less weight was given board of review sale #1 due to date of sale and age. Less weight was given board of review sales #5 and #6 due to age and the fact that these comparables appeared to be new at the time of sale. 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

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Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: November 20, 2015

*A. Proctor*

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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.