



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

APPELLANT: Daniel Tausk  
DOCKET NO.: 15-05625.001-R-1  
PARCEL NO.: 09-10-219-034

The parties of record before the Property Tax Appeal Board are Daniel Tausk, the appellant, by Jessica Hill-Magiera, Attorney at Law, 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 **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:** \$57,280  
**IMPR.:** \$327,500  
**TOTAL:** \$384,780

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 2015 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 part two-story and part one-story dwelling<sup>1</sup> of brick and frame blend construction with 3,480 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full finished basement, central air conditioning, three fireplaces and a 673 square foot garage. The property has a 9,714 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located from .24 to .80 of a mile from the subject. Four of the comparables are located in the same neighborhood code assigned by the

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<sup>1</sup> The appellant provided no evidence that the subject is a 1.5-story designed dwelling as described by the appellant. The board of review provided a copy of the subject's property record card with a detailed schematic drawing depicting its design.

assessor as the subject property. The comparables are improved with what the appellant described as 1.5-story dwellings which was also the manner in which the appellant described the subject dwelling. The comparables range in size from 3,004 to 3,835 square feet of living area. The dwellings were constructed between 1997 and 2006. Each comparable has a full or partial basement; no details were provided concerning basement finish, if any. No data was provided concerning central air conditioning, fireplaces and/or other amenities besides garages which each comparable has and which range in size from 441 to 778 square feet of building area. The sales occurred from July 2014 to May 2015 for prices ranging from \$559,125 to \$1,080,000 or from \$160.35 to \$314.24 per square foot of living area, including land. The appellant's analysis included adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$623,997 to \$1,110,286.

Based on this evidence the appellant requested the subject's assessment be reduced to \$288,403 to reflect a market value of \$865,296.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$384,780. The subject's assessment reflects a market value of \$1,155,495 or \$332.04 per square foot of living area, land included, when using the 2015 three year average median level of assessment for DuPage County of 33.30% 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 the Downers Grove Township Assessor which included three comparable sales and rebuttal statements regarding the appellant's comparable sales.

In rebuttal the township assessor asserted that appellants' sales #3, #4, #7, #8 and #9 are located in different neighborhoods from the subject with a different market and sales study. As part of the analysis, the assessor noted differences in the effective age, quality construction, dwelling size, number of bathrooms, number of fireplaces, basement finish and/or garage size. As an example, appellant's comparable #3 was actually built in 1957 with an addition that was built in 2004, this home has no air conditioning and was sold by Special Warranty Deed by Bank of America Mellon. Similarly, appellant's comparable #9 has an effective age of 1969 and is much smaller than the subject dwelling. Appellant's comparable #8 was noted to have a poor location on a busy street.

In support of the assessment the assessor identified three comparable sales located in the same neighborhood code assigned by the assessor as the subject. These comparables are improved with part two-story and part one-story frame, masonry or frame and masonry dwellings with the same quality grade as the subject. The comparables range in size from 3,086 to 3,515 square feet of living area. The dwellings were built between 2001 and 2010. Two of the comparables have finished basements and each has central air conditioning, one to three fireplaces and a garage ranging in size from 484 to 577 square feet of building area. The sales occurred between April 2014 and August 2014 for prices ranging from \$1,205,000 to \$1,435,000 or from \$390 to \$408 per square foot of living area, including land, rounded.

The assessing officials contend that appellant's comparables #1 and #6 along with the board of review comparable sales have similarities in quality construction and location.

Based on the foregoing evidence and analysis, the board of review requested no change be made to the subject's assessment.

In rebuttal the appellant acknowledged that appellant's comparable #3 may have been a compulsory sale but noted in part that section 16-183 of the Property Tax Code (35 ILCS 200/16-183) provides that the Property Tax Appeal Board is to consider compulsory sales of comparable properties for the purpose of revising and correcting assessments. The appellant also asserted that board of review sale #3 is substantially smaller than the subject.

Counsel further indicated that board of review comparables #1 and #2 along with the appellant's comparables #1, #2 and #4 through #8 were the "best" comparable sales. Counsel also argued that a reduction in the subject's assessment is warranted and further asserted that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Appellant further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### **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 twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #3, #8 and #9 due to differences in effective age and/or location.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4, #5, #6 and #7 along with the board of review comparable sales. These comparables have varying degrees of similarity to the subject in location, age, size, quality of construction, finished basement and/or other features. These most similar comparables sold between April 2014 and April 2015 for prices ranging from \$782,500 to \$1,435,000 or from \$232.33 to \$408.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,155,495 or \$332.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Moreover, given the subject's slightly newer age and differences in finished basement area, the subject's estimated market value based on its assessment is particularly well-supported by appellant's comparables #5 and #6. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Tausk, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

DuPage County Board of Review  
DuPage Center  
421 N. County Farm Road  
Wheaton, IL 60187