



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

APPELLANT: Anna Tarasek  
DOCKET NO.: 17-05416.001-R-1  
PARCEL NO.: 03-23-302-014

The parties of record before the Property Tax Appeal Board are Anna Tarasek, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$24,160  
**IMPR.:** \$62,290  
**TOTAL:** \$86,450

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 2017 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 one-story ranch style dwelling of brick and frame construction with 1,706 square feet of living area. The dwelling was constructed in 1950. Features of the home include a partial basement, central air conditioning, one fireplace and an attached garage with 675 square feet of building area. The subject property also has a detached garage with 638 square feet of building area. The property has a 16,000 square foot site and is located in Bensenville, Addison 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 March 10, 2015 for a price of \$182,500. The appellant disclosed the seller was Larry Veneziano and the parties were not related. The appellant also indicated the property was sold through a Realtor and was advertised in the Multiple Listing Service (MLS) for four days. To document the transaction the appellant

submitted a copy of the MLS listing sheet for the subject property, a copy of the settlement statement and a copy of the Trustee's Deed. The listing described the property as being an estate sale and sold in "as is" condition. 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 \$86,450. The subject's assessment reflects a market value of \$259,376 or \$152.04 per square foot of living area, land included, when using the 2017 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in Bensenville. The comparables have sites that range in size from 14,600 to 19,686 square feet of land area and are improved with ranch style dwellings of brick, frame or brick and frame exterior construction that range in size from 1,311 to 1,647 square feet of living area. The homes were built from 1952 to 1957. Four comparables have a basement with one having finished area. Each comparable has one or two fireplaces and an attached garage ranging in size from 264 to 569 square feet of building area. The comparables sold from May 2015 to July 2016 for prices ranging from \$217,000 to \$280,000 or from \$160.27 to \$194.20 per square foot of living area, land included.

The board of review submitted comments indicating a settlement offer had been made to the appellant and that the offer was rejected. The board of review also asserted that the subject is located in a desirable subdivision, was on the open market for only four days and had a purchase price over the list price. The subject's Parcel History Report, submitted by the board of review includes a permit issued for miscellaneous residential improvements dated April 2015, which suggests improvements were made following the March 2015 purchase of the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 in the record to be comparable sales #3 and #5 submitted by the board of review. These two comparables are relatively similar to the subject in location, style, construction, features, age and land area, except that the subject has a larger dwelling size and an additional garage. These properties also sold more proximate in time to the assessment date at issue. The comparables sold in May and July 2016 for prices of \$268,000 and \$244,000 or for \$194.20 and \$186.12 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$259,376 or \$152.04 per square foot of living area, including land, which is bracketed by the two best comparables on an overall basis and below the two best comparable sales in this record on a per square foot basis. The Board gave

little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The Board gave less weight to the board of review's comparables #1, 2 and #4 which sold in 2015 and are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date.. Based on this record the Board finds a reduction in the subject's assessment is not justified and the assessment of the subject property as established by the board of review is correct.

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: March 16, 2021



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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