



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

APPELLANT: Anna Tarasek  
DOCKET NO.: 18-05163.001-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:** \$25,280  
**IMPR.:** \$65,170  
**TOTAL:** \$90,450

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 2018 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 ranch style single-family dwelling of frame construction with 1,706 square feet of living area. The dwelling was built in 1950. Features of the dwelling 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 being sold "as is." 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 \$90,450. The subject's assessment reflects a market value of \$271,785 or \$159.31 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales improved with ranch style dwellings of frame or brick construction that range in size from 1,380 to 2,355 square feet of living area. The homes were built from 1949 to 1963. Six of the comparables have basements with three having finished area. Six of the comparables have central air conditioning, each property has one or two fireplaces, and each has an attached or detached garage ranging in size from 380 to 592 square feet of building area. These comparables are located in Bensenville and have similar site sizes as the subject property. These properties sold from May 2016 to October 2017 for prices ranging from \$268,000 to \$425,000 or from \$171.69 to \$226.00 per square foot of living area, including land. The board of review contends the subject's assessed market value is reasonable based on the per square foot sale prices of the comparables.

### **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 the comparable sales submitted by the board of review. These comparables are relatively similar to the subject property in location, style, size, construction, features, age and land area, with the exception none have the additional garage area as the subject. These properties also sold more proximate in time to the assessment date at issue than did the subject property. The comparables sold for prices ranging from \$268,000 to \$425,000 or from \$171.69 to \$226.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,784 or \$159.31 per square foot of living area, including land, which is within the overall price range but below the range established by the comparable sales in this record on a square foot basis. The Board gave less weight to the subject's purchase price due to the fact the sale did not occur proximate in time to the assessment date at issue. 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: February 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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