



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

APPELLANT: Michael & Tracey Mersinger  
DOCKET NO.: 19-08969.001-R-1  
PARCEL NO.: 09-11-122-001

The parties of record before the Property Tax Appeal Board are Michael & Tracey Mersinger, the appellants, 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:** \$119,900  
**IMPR.:** \$181,910  
**TOTAL:** \$301,810

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2019 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 two-story dwelling of brick exterior construction<sup>1</sup> with 3,430 square feet of living area. The dwelling was constructed in 1966. Features of the home include a basement, central air conditioning, a fireplace, and a 572 square foot garage. The property has a 14,688 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales. The comparables are located within 0.97 of a mile from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 9,030 to

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<sup>1</sup> Additional details regarding the subject property not reported by the appellants are found in the subject's property record card presented by the board of review.

14,166 square feet of land area<sup>2</sup> and are improved with two-story homes of frame or frame and brick exterior construction ranging in size from 3,084 to 3,512 square feet of living area. The dwellings were built from 1957 to 1976. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 441 to 651 square feet of building area. Comparable #1 has an inground swimming pool. The comparables sold from May to November 2019 for prices ranging from \$625,000 to \$656,000 or from \$186.79 to \$210.77 per square foot of living area, including land.<sup>3</sup>

Based on this evidence the appellants requested a reduction in the subject's assessment to \$233,674 which would reflect a market value of \$701,092 or \$204.40 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$301,810. The subject's assessment reflects a market value of \$914,853 or \$266.72 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, together with a grid analysis of the appellants' comparables, a map depicting the locations of both parties' comparables, and property record cards for the parties' comparables. The board of review noted that the appellants' comparables sold after the January 1, 2019 assessment date.

The board of review's comparables are located from 0.05 to 0.55 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 11,317 to 15,275 square feet of land area and are improved with two-story homes of frame, brick, or frame and brick exterior construction ranging in size from 3,261 to 3,813 square feet of living area. The dwellings were built from 1932 to 1967. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 661 square feet of building area. The comparables sold from May 2016 to June 2018 for prices ranging from \$720,000 to \$1,145,000 or from \$217.98 to \$300.29 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that the board of review's comparable #2 is not similar to the subject in dwelling size, age, and/or amenities, and the board of review's comparables #3 and #4 sold less proximate in time to the January 1, 2019 assessment date. The appellants also presented a listing sheet for the board of review's comparable #2 which sold again in October 2020 for \$1,223,500.

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<sup>2</sup> Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review.

<sup>3</sup> The parties differ regarding the sale price of comparable #2. The appellants reported a sale price of \$690,000 whereas the board of review reported a sale price of \$645,000, which was not refuted by the appellants in their written rebuttal, although neither party submitted documentation to support their respective reported sale prices.

**Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable properties, with two sales reported for the board of review's comparable #2, for the Board's consideration. The Board gives less weight to the board of review's comparables #3 and #4 and the October 2020 sale of the board of review's comparable #2, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellants' comparable #1 which has an inground swimming pool that is not a feature of the subject.

The Board finds the best evidence of market value to be the appellants' comparables #2, #3, and #4 and the board of review's comparables #1 and #2, which are relatively similar to the subject in dwelling size, lot size, age, location, and features. These most similar comparables sold from January 2018 to October 2019 for prices ranging from \$645,000 to \$1,145,000 or from \$186.79 to \$300.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$914,853 or \$266.72 per square foot of living area, including land, which falls within the range of the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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(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.

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Chairman



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Member



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Member



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Member



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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: July 19, 2022



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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 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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