



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

APPELLANT: Michael & Tracey Mersinger
DOCKET NO.: 20-08184.001-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 **A Reduction** 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: \$124,960
IMPR.: \$115,620
TOTAL: \$240,580

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 2020 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 construction¹ 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 six comparable sales. The comparables are located within 0.56 of a mile from the subject property and four comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 8,952 to

¹ 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 area² and are improved with two-story dwellings of frame or frame and brick exterior construction ranging in size from 3,156 to 3,512 square feet of living area.³ The dwellings were built from 1957 to 1976 with the oldest home having an effective age of 1980. Each home has a basement, three of which have finished area, and a garage ranging in size from 462 to 588 square feet of building area. Five homes each have central air conditioning and one or two fireplaces.⁴ Comparable #2 reportedly had an inground swimming pool prior to demolition. The comparables sold from May 2019 to October 2020 for prices ranging from \$625,000 to \$775,000 or from \$186.79 to \$235.06 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$232,854 which would reflect a market value of \$698,632 or \$203.68 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 \$289,230. The subject's assessment reflects a market value of \$865,958 or \$252.47 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue. The board of review noted that the appellants' comparable #2 was demolished after its sale and the appellants' comparables #5 and #6 were each outside the subject's assessment neighborhood code.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, together with a grid analysis of the appellants' comparables, a map depicting the locations of both parties' comparables in relation to the subject, and property record cards for the parties' comparables.

The board of review's comparables are located within 0.61 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 9,500 to 23,475 square feet of land area and are improved with one-story or two-story homes of frame or frame and brick exterior construction ranging in size from 3,102 to 3,813 square feet of living area. The dwellings were built from 1928 to 1953 with comparables #1, #2, and #3 having effective ages of 1979, 1972, and 1973, respectively; the effective ages of comparables #4 and #5 were not provided in the submission. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 483 to 1,064 square feet of building area. The comparables sold from February 2017 to September 2020 for prices ranging from \$812,000 to \$1,145,000 or from \$246.88 to \$307.87 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 contended that the board of review's comparable #1 was not similar to the subject in design and age and that the board of review's comparables #2 and #3 sold too remote in time from the January 1, 2020 assessment date.

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

³ The property record card for comparable #2 indicates that its improvements were demolished in October 2020 after the reported October 2019 sale.

⁴ Neither party reported whether comparable #2 had central air conditioning or any fireplaces before its demolition.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #3 which sold less proximate in time to the January 1, 2020 assessment date than other sales in this record. The Board gives less weight to the appellants' comparable #2 and the board of review's comparables #1, #4, and #5 due to substantial differences from the subject in design, age, and/or inground swimming pool amenity, along with the unrefuted assertion that the appellants' comparable #2 was demolished after its sale.

The Board finds the best evidence of market value to be the appellants' comparables #1, #3, #4, #5 and #6, which are relatively similar to the subject in dwelling size, lot size, age, location, and/or features. These most similar comparables sold from May 2019 to October 2020 for prices ranging from \$637,500 to \$775,000 or from \$186.79 to \$235.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$865,958 or \$252.47 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustment to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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.

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: July 19, 2022



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

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