



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

APPELLANT: Peter & Edith Jarosz  
DOCKET NO.: 22-03533.001-R-1  
PARCEL NO.: 09-02-415-004

The parties of record before the Property Tax Appeal Board are Peter & Edith Jarosz, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$198,360  
**IMPR.:** \$764,620  
**TOTAL:** \$962,980

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 2022 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 3-story dwelling of frame exterior construction with 5,681 square feet of living area. The dwelling was constructed in 2010. Features of the home include a basement with finished area, central air conditioning, four fireplaces and a detached garage containing 666 square feet of building area.<sup>1</sup> The property has a 22,000 square foot site and is located in Hinsdale, 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 located in the same assessment neighborhood as the subject property. The comparables have sites ranging in size from 14,547 to 19,663 square feet of land area. The comparables are improved with either 2-story or 3-story dwellings of frame exterior construction that range in size from 4,854 to 6,048 square feet of

---

<sup>1</sup> Additional descriptive details regarding the subject property were gleaned from evidence submitted by the board of review, which was not refuted by the appellants in rebuttal filing.

living area that were built from 2013 to 2020. The appellants reported that each comparable has a basement, central air conditioning, one or two fireplaces and a garage ranging in size from 552 to 1,127 square feet of building area. The comparables sold from March 2020 to February 2022 for prices ranging from \$2,200,000 to \$3,060,000 or from \$453.23 to \$505.95 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$962,980. The subject's assessment reflects a market value of \$2,889,229 or \$508.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The comparables are located in the same assessment neighborhood as the subject and from .07 to .64 of a mile from the subject property. The comparables have sites ranging in size from 15,747 to 19,292 square feet of land area. The comparables are improved with a 3-story dwellings of frame exterior construction ranging in size from 5,061 to 6,076 square feet of living area that were built from 2013 to 2017. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 403 to 820 square feet of building area. Comparable #1 has an additional attached garage with 612 square feet of building area and an inground swimming pool. The comparables sold from April 2020 to November 2021 for prices ranging from \$2,612,500 to \$3,550,000 or from \$469.06 to \$693.49 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 parties submitted a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellants comparables due to either their dissimilar design and/or their sales dates occurring in 2020, less proximate in time to the January 1, 2022 assessment date. The Board gave reduced weight to board of review comparable #1 due to its inground swimming pool, a feature that the subject lacks.

The Board finds the best evidence of market value to be the board of review's comparables #2, #3 and #4. The Board finds that these comparables sold more proximate in time to the January 1,

---

<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has not published figures for tax year 2022.

2022 assessment date and are most similar to the subject in location, design, age, dwelling size and features. These three comparables sold from April to November 2021 for prices ranging from \$2,612,500 to \$3,550,000 or from \$469.06 to \$693.49 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,889,229 or \$508.58 per square foot of living area, including land, which falls within the range of the three best comparable sales in the record. Based on this record and after considering adjustments to the three best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not warranted.

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:

April 16, 2024



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

Peter & Edith Jarosz, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
33 North LaSalle Street  
28th Floor  
Chicago, IL 60602

COUNTY

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