



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

APPELLANT: Samuel Carson
DOCKET NO.: 23-05139.001-R-1
PARCEL NO.: 08-12-215-017

The parties of record before the Property Tax Appeal Board are Samuel Carson, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$53,680
IMPR.: \$209,110
TOTAL: \$262,790

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 2023 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 part 2-story and part 1-story dwelling of frame and brick exterior construction with 3,481 square feet of living area. The dwelling was constructed in 2005. Features of the home include a basement, central air conditioning, two fireplaces and a 2-car garage. The property has a 16,444 square foot site and is located in Downers Grove, Lisle 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 April 16, 2021, for a price of \$739,000. The appellant further disclosed the parties to the transaction were not related, the property was sold by a realtor, and the property was advertised for sale through the Multiple Listing Service for a period of seven months. To document the sale, the appellant submitted the Master Statement that reiterated the sale date and sale price and disclosed real estate

commissions were paid to the listing and selling agencies. 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 \$262,790. The subject's assessment reflects a market value of \$790,584 or \$227.11 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .70 of a mile from the subject property. The comparables have sites ranging in size from 9,272 to 22,844 square feet of land area and are improved with part 2-story and part 1-story or 2-story dwellings of frame exterior construction that range in size from 3,065 to 3,393 square feet of living area. The homes were constructed from 2016 to 2019 and have basements with two having finished area. Each comparable has central air conditioning and a garage ranging in size from 525 to 685 square feet of building area. Two comparables each have one fireplace. The comparables sold from April 2022 to May 2023 for prices ranging from \$951,250 to \$1,100,000 or from \$300.55 to \$324.20 per square foot of building area, including land. The board of review also disclosed the subject sold in April 2021 for \$739,900. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 warranted.

The Board finds the best evidence of market value in the record to be the board of review comparable sales submitted by the board of review which sold more proximate to the January 1, 2023 assessment date than the sale of the subject property and therefore, they were more likely to be reflective of market value as of that date. These comparables were relatively similar to the subject in location, style, dwelling size and some features. However, the Board recognizes adjustments to the comparables would have to be considered for differences from the subject in site size, age and features such as basement finish. The comparables sold for prices ranging from \$951,250 to \$1,100,000 or from \$300.55 to \$324.20 per square foot of living area, including land. The subject's market value of \$790,584 or \$227.11 per square foot of living area, including land, as reflected by the assessment is considerably below the range established by the best comparable sales in this record which is logical due to subject's older age and inferior features such as finished basement area. Based on this record and after considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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 17, 2026



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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