



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

APPELLANT: James & Katherine Logan  
DOCKET NO.: 22-03585.001-R-1  
PARCEL NO.: 09-11-420-036

The parties of record before the Property Tax Appeal Board are James & Katherine Logan, 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:** \$92,500  
**IMPR.:** \$207,260  
**TOTAL:** \$299,760

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 two-story dwelling of frame and brick exterior construction with 2,959 square feet of living area. The dwelling was constructed in 1976. Features of the home include a basement, central air conditioning, a fireplace and a 530 square foot garage. The property has a 9,345 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on seven equity comparables improved with two-story dwellings of frame or brick and frame exterior construction that range in size from 2,666 to 3,181 square feet of living area. The homes were built from 1966 to 1977. Each comparable has a basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 506 to 575 square feet of building area. The

comparables have the same assessment neighborhood code as the subject and are located from 0.06 to 0.26 of a mile from the subject property. The comparables have improvement assessments that range from \$130,820 to \$190,340 or from \$48.60 to \$59.84 per square foot of living area. The appellants requested the improvement assessment be reduced to \$153,026.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$299,760. The subject property has an improvement assessment of \$207,260 or \$70.04 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables along with property record cards, and a map depicting the location of the subject property, the appellants' comparables, and the board of review's comparables. The board of review's comparables are improved with two-story dwellings of frame or brick and frame construction that range in size from 2,828 to 2,937 square feet of living area. The homes were built from 1912 to 1978. Each comparable has a basement, central air conditioning, one or three fireplaces, and a garage ranging in size from 484 to 960 square feet of building area. The comparables have the same assessment neighborhood code as the subject and are located from 0.17 to 0.43 of a mile from the subject property. The comparables have improvement assessments that range from \$200,270 to \$217,380 or from \$70.16 to \$74.01 per square foot of living area.

In written rebuttal, the appellants' counsel argued county comparables #1 and #3 are not comparable to the subject due to differences with respect to age. Counsel agreed that county comparable #2 was acceptable.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 10 equity comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparables #1 and #3 due to significant differences from the subject dwelling in terms of age. The Board gives less weight to appellants' comparables #1, #2, #3 and #5 based on differences from the subject dwelling with respect to age and/or size. The Board finds the best evidence of assessment equity to be the remaining comparables in the record. These comparables are relatively similar to the subject dwelling in terms of size, age, location and amenities, although adjustments to some of the comparables, to account for differences in some features and size, would be needed to make them more equivalent to the subject. These comparables have improvement assessments that ranged from \$139,890 to \$201,210 or from \$51.72 to \$70.16 per square foot of living area. The subject's improvement assessment of \$207,260 or \$70.04 per square foot of living area falls

above the range established by the best comparables based on an overall improvement assessment basis and within the range established by the best comparables in this record on a per square foot basis. The Board further finds the most comparable property in terms of type of construction, size, features, and age is board of review comparable #2, which has a higher per square foot improvement assessment than the subject property. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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

James & Katherine Logan, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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