



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

APPELLANT: Procopio & Ana Loduca  
DOCKET NO.: 22-03630.001-R-1  
PARCEL NO.: 09-11-410-022

The parties of record before the Property Tax Appeal Board are Procopio & Ana Loduca, 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:** \$101,210  
**IMPR.:** \$146,920  
**TOTAL:** \$248,130

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 2-story dwelling of frame exterior construction with 2,918 square feet of living area. The dwelling was constructed in 1994. Features of the home include a basement with finished area,<sup>1</sup> central air conditioning, a fireplace, and a 420 square foot garage. The property has a 9,788 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 five comparable sales located within 0.32 of a mile from the subject. The comparables have varying degrees of similarity to the subject and sold from March

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

2021 to September 2022 for prices ranging from \$765,000 to \$932,500 or from \$299.06 to \$323.11 per square foot of living area, including land.

As part of the appeal, the appellants disclosed the subject is an owner-occupied residence. The Board takes judicial notice that the subject was the subject matter of an appeal before the Board for the 2020 tax year as Docket No. 20-08169, in which the Board issued a decision lowering the subject's assessment based on the evidence submitted by the parties.

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 \$328,180. The subject's assessment reflects a market value of \$984,638 or \$337.44 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.<sup>2</sup> Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2019 was the first year of the general assessment cycle for the subject property and that for tax year 2022 an equalization factor of 1.0115 was applied to non-farm properties in Downers Grove Township.<sup>3</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.39 of a mile from the subject. The comparables have varying degrees of similarity to the subject and sold from December 2020 to July 2022 for prices ranging from \$1,100,000 to \$1,189,000 or from \$354.02 to \$400.73 per square foot of living area, including land.

The board of review submitted a brief contending that the appellants' comparable #1 has amenities that were not assessed for the 2022 tax year, the appellants' comparable #2 was reduced due to its proximity to Route 83 and 55<sup>th</sup> Street, the appellants' comparable #3 has an inferior grade, and the appellants' comparable #4 was reduced due to its proximity to Route 83 and inferior grade.

In written rebuttal, the appellants argued the board of review's comparables differ from the subject in design and/or bathroom count and the board of review's comparable #1 sold in 2020.

### **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

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<sup>2</sup> Sec. 1910.50(c)(1) of the Board's procedural rules 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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

<sup>3</sup> Based on the total assessment and equalization factor for 2022, the Board calculates a total assessment of \$324,450 for the 2021 tax year ( $328,130/1.0115 = \$324,450$  rounded). Based on the subject's total assessment of \$318,030 for the 2020 tax year disclosed in the Board's decision for the 2020 tax year, the Board calculates an equalization factor for 2021 of 1.0201 ( $324,450/318,030$ ).

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 Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2020 tax year under Docket No. 20-08169 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$240,480. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2020 to 2022 tax years are within the same general assessment period, and equalization factors of 1.0201 and 1.0115 were applied in Downers Grove Township in 2021 and 2022, respectively. Furthermore, the decision of the Board for the 2020 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$248,130,<sup>4</sup> which is less than the 2022 assessment of the subject property of \$328,180.

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<sup>4</sup> Calculated as  $\$240,480 \times 1.0201 \times 1.0115 = \$248,130$  rounded.

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 26, 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

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