



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

APPELLANT: Carol Kidston
DOCKET NO.: 23-05356.001-R-2
PARCEL NO.: 09-02-405-035

The parties of record before the Property Tax Appeal Board are Carol Kidston, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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 **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: \$203,250
IMPR.: \$126,895
TOTAL: \$330,145

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 parties appeared before the Property Tax Appeal Board for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant were attorneys, George J. Relias and Dillon Nicholas and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Mark Hoyert, Deputy Assessor from the Downers Grove Township Assessor's Office.

The subject property consists of a 2-story dwelling of frame exterior construction with 3,002 square feet of living area. The dwelling was constructed in 1954. Features of the home include a central air conditioning, a fireplace and a 768 square foot basement garage. The property has a 24,018 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

In support of this argument the appellant submitted information on three comparable sales located within .6 of a mile from the subject property. The comparables have sites ranging in size from 10,300 to 16,774 square feet of land area that are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,708 to 3,221 square feet of living area. The dwellings were built from 1972 to 1977. The comparables each have a basement two of which have finished area,¹ central air conditioning, one or two fireplaces and a garage ranging in size from 483 to 550 square feet of building area. The comparables sold in October 2021 and April 2022 for prices ranging from \$741,500 to \$860,000 or from \$230.21 to \$317.58 per square foot of living area, including land.

Relias stated at the hearing that he proposed to stipulate to a market value of \$975,000 but it was rejected by the board of review. Relias argued the three comparables are superior to the subject in location, exterior construction and/or finished basement area. Relias stated that comparable #1 was not advertised for sale according to the PTAX-203 form. However, Relias argued the subject property not advertised for sale is misleading because this comparable sale has a history of being listed and canceled on the market through the Multiple Listing Service in 2019 and again in 2020 before it was sold in 2022 by owner.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the average sale price per square foot of the three comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$397,030. The subject's assessment reflects a market value of \$1,194,434 or \$397.88 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.

Whistler introduced his witness Mark Hoyert, Deputy Assessor for Downers Grove Township. In support of its contention of the correct assessment the assessor prepared a grid analysis on four comparable sales located from .29 of a mile to 1.05 miles from the subject property. The comparables have sites ranging in size from 8,842 to 16,500 square feet of land area that are improved with 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,610 to 3,764 square feet of living area. The dwellings were built from 1943 to 1984 with basements, three of which have finished area based on their property record cards that were submitted. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 492 to 588 square feet of building area. Comparable #2 has an 850 square foot sport court. The comparables sold from August 2020 to February 2023 for prices ranging from \$1,105,000 to \$1,625,000 or from \$412.71 to \$431.72 per square foot of living area, including land. The assessor also submitted a map depicting the locations of both parties' comparable sales in relation to the subject.

Hoyert testified that the subject has a double lot that contains 24,018 square feet of land area while the comparables only have lots that range in size from 10,300 to 16,774 square feet of land area and all the comparables have basements unlike the subject. When questioned by the

¹ The appellant submitted MLS sheets that disclosed comparables #2 and #3 have finished basement area.

Administrative Law Judge, Hoyert testified that there were no sales of similar homes in the subject neighborhood that do not have basements similar to the subject.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal and at the hearing, the appellant's counsel argued the board of review comparables are superior to the subject and noted differences in lot size, exterior construction, age and features.

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

The record contains information seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to the fact the appellant disclosed this property was not advertised for sale which calls into question the arm's length nature of the transaction. The Board gives less weight to appellant's comparable #3 and board of review comparable #3 which sold in either 2020 or 2021 which is less proximate in time to the January 1, 2023 assessment date than the other sales in the record. The Board gives less weight to board of review comparable #2 which is located over 1 mile and less proximate to the subject than the other comparables in the record. Furthermore, this comparable has a sports court unlike the subject. The Board gives less weight to board of review comparable #3 which has a significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparable sale #1 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size and some features. However, both comparables have smaller site sizes suggesting upward adjustments are necessary to make them more equivalent to the subject. Conversely, both parties comparables are considerably newer dwellings that have basements, one of which has finished area, suggesting downward adjustments are necessary to make them more equivalent to the subject. These most similar comparables sold in April 2022 and July 2022 for prices \$741,500 and \$1,130,000 or \$230.21 and \$412.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,194,434 or \$397.88 per square foot of living area, including land, which is bracketed by the best comparable sales in this record on a price per square foot basis but higher on overall market value. Therefore, after reviewing the record and considering adjustments to the best comparables for differences from 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: _____

January 20, 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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