



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

APPELLANT: Mary McDaid 570 County Line Road
DOCKET NO.: 23-05625.001-I-1
PARCEL NO.: 03-24-209-015

The parties of record before the Property Tax Appeal Board are Mary McDaid 570 County Line Road, the appellant, by Jessica Hill-Magiera, Attorney at Law, in Lake Zurich, and the DuPage County Board of Review.¹

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: \$123,240
IMPR.: \$107,350
TOTAL: \$230,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2022 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two-story industrial building of masonry and steel exterior construction with 7,380 square feet of building area which was built in 1987 and is approximately 36 years old. Features include a concrete slab foundation. The building is reported to have 3,960 square feet of office space and 3,420 square feet of warehouse space with 21-foot clear ceiling heights and two loading docks. The property has a 42,000 square foot site resulting in a 5.69:1 land-to-building ratio and is located in Bensenville, Addison Township, DuPage County.

¹ This matter was originally scheduled for an in-person hearing based on the request of the DuPage County Board of Review. However, the board of review waived the hearing request in an e-mail sent to the Board prior to the scheduled hearing date. Thus, the matter is now ripe to be decided on the written record.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales of industrial properties located within approximately a mile from the subject. The parcels range in size from 4,750 to 23,005 square feet of land area which are each improved with one-story buildings of brick exterior construction. The comparables were built between 1946 and 1985. The buildings range in size from 2,470 to 7,300 square feet of building area, with office spaces ranging in size from 600 to 1,760 square feet of building area. As depicted in the evidence, the remainder of the comparable buildings are used as warehouse space which ranges in size from 1,000 to 5,900 square feet of gross building area which has clear ceiling heights ranging from 11 feet to 25 feet and three comparable buildings each have one or two loading docks. The comparables present land-to-building ratios ranging from 1.92:1 to 3.20:1.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$218,844, which would reflect a market value of approximately \$656,598, rounded, or \$88.96 per square foot of gross building area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$312,710. The subject's assessment reflects a market value of \$940,764 or \$127.47 per square foot of gross building 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 rebuttal, the board of review submitted a copy of the property record card and an associated transfer declaration concerning appellant's comparable sale #3. This property record card depicts the building is "commercial" and a "retail store," however, the transfer declaration marked the property's primary use to be "office."

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales along with applicable Illinois Real Estate Transfer Declaration (RETD) sheets for each sale presented. The comparables are located from 2.08 to 4.64-miles from the subject. The parcels range in size from 18,000 to 95,812 square feet of land area which are each improved with a one-story building of masonry exterior construction. The comparables were built between 1973 and 1985. The buildings range in size from 6,300 to 7,692 square feet of building area, with office spaces reportedly ranging in size from 400 to 1,724 square feet of building area. As depicted in the grid analysis, there is no indication of the use of the remainder of the comparable buildings. The board of review did not provide any data on clear ceiling heights, loading docks or any other characteristic of the comparables. The applicable RETD documents depict that comparable #3 was a vacant commercial building when sold and that comparables #1 and #2 were industrial buildings. Furthermore, the sale of comparable #1 was not advertised prior to sale and the property was occupied at the time of the sale. These comparables present land-to-building ratios ranging from 2.34:1 to 15.21:1. The comparables sold from January to May 2022 for prices ranging from \$695,000 to \$1,200,000 or from \$92.30 to \$190.48 per square foot of gross building area, including land. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that board of review comparable sale #1 was inappropriate to be considered as the property is not comparable to the subject and was not advertised for sale, indicating the sale cannot be characterized as an arm's length transaction. As part of the rebuttal, the appellant referenced a chart of the "best comparables" in the record, but no such document was filed. Considering the best sales, the appellant contends a reduction in the subject's assessment is warranted.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as well as board of review comparable #1, due to differences in building size and/or age when compared to the subject building. In addition, board of review comparable #1 was not advertised prior to sale and was reportedly occupied at the time of sale indicating the property was not part of a fee simple transaction for purposes of valuation.

On this limited record, the Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #2 and #3, each of which present varying degrees of similarity to the subject in location, age, building size and some features. The subject is the only two-story building in the record as compared to one-story comparable buildings. Appellant's comparable #2 and board of review comparable #3, each of which were built in 1985, are most similar to the subject in age as the subject was built in 1987. The subject also has the largest land-to-building ratio from among the best comparables and the subject is larger in gross building area than three of the four best comparables in this record. These most similar comparables sold from November 2021 to March 2024 for prices ranging from \$520,000 to \$710,000 or from \$72.22 to \$95.41 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$940,764 or \$127.47 per square foot of gross building area, including land, which is above the range established by the best comparable sales in this record.

Giving greatest weight to the comparables most similar to the subject in age and building size along with considering appropriate adjustments to the best comparables for known differences between the subject and comparables, 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: July 15, 2025



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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