



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

APPELLANT: Pablo Enriquez, Sr.  
DOCKET NO.: 23-05645.001-R-1  
PARCEL NO.: 09-14-205-004

The parties of record before the Property Tax Appeal Board are Pablo Enriquez, Sr., the appellant, by attorney Donald T. Rubin, of Golan Christie Taglia LLP 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:** \$102,020  
**IMPR.:** \$319,300  
**TOTAL:** \$421,320

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 2-story dwelling of brick exterior construction with 4,647 square feet of living area. The dwelling was built in 2012 and is approximately 11 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace, and a garage with 529 square feet of building area. The property has a 10,920 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property information sheets, on three equity comparables that are located in the subject's assessment

neighborhood code and from 0.4 of a mile to 1.5 miles from the subject.<sup>1</sup> The comparables improved with 2-story homes of frame and frame and brick exterior construction ranging in size from 2,835 to 4,172 square feet of living area. The dwellings range in age from 11 to 69 years old. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage that ranges in size from 352 to 715 square feet of building area. Two comparable have either one or two fireplaces. Comparable #1 also features a 496 square foot swimming pool. The comparables have improvement assessments ranging from \$157,640 to \$261,820 or from \$51.33 to \$92.35 per square foot of living area. Based upon this evidence, the appellant requested the subject property's improvement assessment be reduced to \$237,145 or \$51.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$421,320. The subject property has an improvement assessment of \$319,300 or \$68.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code and within 0.36 of a mile from the subject. The comparables are improved with 2-story or 3-story homes of brick of brick and frame exterior construction ranging in size from 4,114 to 4,361 square feet of living area. The dwellings were built from 2003 to 2015. The homes each have a basement, two of which have finished area. Each comparable has central air conditioning, either one or two fireplaces, and a garage that ranges in size from 667 to 827 square feet of building area.<sup>2</sup> Comparable #3 also features a 434 square foot swimming pool. Additional evidence submitted by the board of review, included copies of the property record cards for the subject and the parties' suggested comparables, as well as a map depicting the location of the parties' comparables in relation to the subject. The comparables have improvement assessments ranging from \$281,910 to \$309,210 or from \$67.04 to \$75.16 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and board of review comparable #3 which each

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<sup>1</sup> The best description of the appellant's comparables was gleaned from the property record cards presented by the board of review, which disclosed some details and features not disclosed by the appellant. These additional disclosures were unrefuted by the appellant in rebuttal.

<sup>2</sup> The Board finds the board of review misreported the size of the garages in its grid analysis for several of its comparables by including the room over the garage in the calculation.

feature a swimming pool, unlike the subject. The Board gives less weight to the appellant's comparable #2 and #3 which differ substantially from the subject in age and dwelling size, as well as being located over one mile from the subject, less proximate in location to the subject than other comparables in this record.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #4 which are more similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features. Each comparable has a smaller basement with less or lacking finished area, when compared to the subject, suggesting appropriate upward adjustments for these differences would be necessary to make them more equivalent to the subject. Conversely, these three comparables each have a larger garage than the subject suggesting appropriate downward adjustments would be necessary for equivalency with the subject. Nevertheless, these three comparables have improvement assessments ranging from \$281,910 to \$309,210 or from \$67.04 to \$75.16 per square foot of living area. The subject's improvement assessment of \$319,300 or \$68.71 per square foot of living area falls above the range established by the best comparables in this record on an overall basis but within the range on a per square foot basis. The subject's higher improvement assessment is logical considering its newer age, larger dwelling size, and finished basement area when compared to the three best comparables. Therefore, based on this record and after considering the necessary adjustments to the best comparables for differences from the subject, the Board finds the appellant 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: \_\_\_\_\_

January 21, 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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