



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

APPELLANT: Dennis Redmond & Joan McInerney
DOCKET NO.: 23-05662.001-R-1
PARCEL NO.: 06-36-410-003

The parties of record before the Property Tax Appeal Board are Dennis Redmond & Joan McInerney, the appellants; 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: \$17,850
IMPR.: \$153,800
TOTAL: \$171,650

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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on June 11, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing were Dennis Redmond and Joan McInerney the appellants, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Matt Bendicsen, Deputy Assessor for York Township.

Findings of Fact

The subject property consists of a 2-story townhome dwelling of cedar and brick exterior construction with 2,887 square feet of living area. The dwelling was constructed in approximately 1985 and is 38 years old. Features of the home include a concrete slab foundation, 2½-bathrooms, central air conditioning, one fireplace and a 483 square foot garage. The property has an approximately 1,400 square foot site and is located in Hinsdale, York Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located within 80 yards from the subject property. The comparables are improved with 2-story townhome dwellings of cedar and brick exterior construction ranging in size from 2,723 to 3,059 square feet of living area. The dwellings range in age from 37 to 43 years old. Each comparable has a concrete slab foundation, 2 or 3-bathrooms, central air conditioning, one or two fireplaces and a garage with either 538 or 605 square feet of building area.¹ The properties sold from June 2021 to July 2022 for prices ranging from \$470,000 to \$510,000 or from \$166.72 to \$172.60 per square foot of living area, land included.

Mr. Redmond testified the appellants' comparable #1 shares a party wall with the subject property. Mr. Redmond highlighted this property noting it has a larger dwelling size, more bathrooms and yet has a lower total assessment than the subject property. Ms. McInerney, a Realtor, testified that the sale price of this comparable would be relied on to price the subject property should the subject be listed for sale. Without documentary evidence, the appellants testified the subject property has not been updated while their comparable #1 was renovated prior to being sold. Mr. Redmond testified their three comparable sales are all located within the same townhome association as the subject property. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$163,596 which reflects a market value of \$490,837 or \$170.02 per square foot of living area, land included, when applying 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 \$178,530. The subject's assessment reflects a market value of \$537,094 or \$186.04 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.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located in the same neighborhood code as the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellants' comparables #1, #2 and #3, respectively, which have previously been described. Board of review comparables #4, #5 and #6 are improved with townhome dwellings of brick, masonry and/or stone exterior construction with either 2,723 or 2,846 square feet of living area which were built in 1980. Each comparable has 3-bathrooms, central air conditioning and one or two fireplaces.² Two comparables each have a 538 square foot garage. The properties sold from October 2021 to April 2022 for prices ranging from \$562,500 to \$597,500 or from \$206.57 to \$219.43 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence, Mr. Redmond attested their comparables #4 through #6 are located in a different association than the subject. Mr. Bendicsen testified he

¹ The Board finds the best description of the appellants' comparables' bathroom count and garage size was found in their respective property record cards, submitted by the board of review which depicts comparable #2 has 2-bathrooms and the three properties each have either 538 or 605 square foot garages.

² The foundation type for board of review comparables #4, #5 and #6 were not depicted in the grid analysis.

searched the subject's development for comparable sales without regard to the association in which a unit was located.

Ms. McInerney asked Mr. Bendicsen to explain why appellants' comparable #1 has an assessment less than the subject property despite its larger dwelling size and 3-bathrooms. Mr. Bendicsen testified "we don't look at one property," there is an adequate number of sales of townhome units in the subject's development and these units are very close to the subject in proximity and very similar in most features. Ms. McInerney reiterated the subject property had not been updated while appellants' comparable #1 had been renovated prior to its July 2022 sale.

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 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 record contains six comparable sales for the Board's consideration as three properties were common to both parties. The Board gives less weight to board of review comparable #6 which lacks a garage amenity like the subject.

The Board finds the best evidence of market value to be the appellants' comparables along with board of review comparables #1 through #5, including the three common properties. These five comparables are overall more similar to the subject in location, age and design. However, they present varying degrees of similarity to the subject in dwelling size, garage size and bathroom count, suggesting adjustments are needed to make these best comparables more equivalent to the subject. These best comparables sold from June 2021 to July 2022 for prices ranging from \$470,000 to \$595,000 or from \$166.72 to \$209.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$537,094 or \$186.04 per square foot of living area, land included which falls within the range established by the best comparables in the record. However, the Board finds the subject has a fewer number of bathrooms than four of the best comparables and a garage ranging from 11% to 38% smaller than each of the five best comparables, suggesting downward adjustments are needed to make these properties more equivalent to the subject. Therefore, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is warranted.

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: _____

August 19, 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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