



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

APPELLANT: April Kentala
DOCKET NO.: 23-05853.001-R-1
PARCEL NO.: 09-13-303-016

The parties of record before the Property Tax Appeal Board are April Kentala, the appellant; 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: \$80,505
IMPR.: \$44,725
TOTAL: \$125,230

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.

The parties appeared before the Property Tax Appeal Board on May 20, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated March 6, 2025. Appearing was the appellant, April Kentala and on behalf of the DuPage County Board of Review was Don Whistler, Member, along with the board of review's witness, Mark Hoyert, Deputy Assessor for Downers Grove Township.

Findings of Fact

The subject property consists of a 1.5-story dwelling of cedar exterior construction with 1,789 square feet of living area. The dwelling was constructed in 1935 and is approximately 88 years old. Features of the home include an unheated basement with minimal finished area, 1½ bathrooms, central air conditioning and a 320 square foot garage. The property has an approximately 18,063 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

At hearing, Ms. Kentala presented maps from the DuPage County assessor's website depicting the subject property in relation to the neighborhood and overall community. Of note is the presence of a creek which bisects the subject site, rendering the back of the site inaccessible. Ms. Kentala testified that an informal agreement exists with a neighboring property owner to access the back portion of the subject site when necessary.

As to the subject's improvement, Ms. Kentala testified the home was purchased in 2017 from family members, is a family home to her spouse and they have no intention of selling the dwelling. Due primarily to the subject's older age, the appellant depicted the property to be a "unicorn" for the area, asserting that homes similar to the subject in the subject's neighborhood are typically razed and replaced with new construction. Ms. Kentala attested that finding comparable properties for the subject was difficult.

The appellant's appeal is based on both overvaluation and assessment equity with respect to both the land and building.¹

In support of the overvaluation and inequity arguments, the appellant submitted a grid analysis, property information printouts from the Downers Grove assessor's website and listing information from real estate websites for 10 comparables. The properties are located from 0.47 of a mile to 3.42 miles from the subject property. The comparables have sites that range in size from 13,125 to 37,259 square feet of land area and are improved with 1-story or 2-story dwellings of frame, brick, or frame and brick exterior construction ranging in size from 1,368 to 2,173 square feet of living area. The dwellings were built from 1937 to 1998. Eight comparables have a basement foundation with six having finished area and two comparables have a crawl space foundation. Each comparable has from 1 to 3 full bathrooms and two comparables have an additional 1 or 2 half bathrooms. Each dwelling has central air conditioning and a garage ranging in size from 400 to 888 square feet of building area. Seven homes have either one or two fireplaces. The comparables sold from July 2021 to August 2023 for prices ranging from \$349,500 to \$513,000 or from \$197.38 to \$307.59 per square foot of living area, land included. The comparables have land assessments that range from \$43,480 to \$89,130 or from \$2.39 to \$3.72 per square foot of land area. The comparables have improvement assessments ranging from \$42,830 to \$97,680 or from \$26.28 to \$51.14 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$125,230. The requested assessment reflects a total market value of \$375,728 or \$210.02 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's land assessment to \$80,505 or \$4.46 per square foot of land area and the improvement assessment to \$44,725 or \$25.00 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 \$148,570. The subject's assessment reflects a market value of

¹ Originally, the appellant's appeal included an appraisal as an additional basis of the appeal. Prior to the hearing, Ms. Kentala indicated her appraiser would not be at the hearing and therefore she was not pursuing an appraisal as a basis of the appeal.

\$446,961 or \$249.84 per square foot of living area, including land, when applying the 2023 average median level of assessment for DuPage County of 33.24%. The subject has a land assessment of \$94,900 or \$5.25 per square foot of land area and an improvement assessment of \$53,670 or \$30.00 per square foot of living area.

In response to questioning from Mr. Whistler regarding the appellant's use of 1-story comparable properties in contrast to the subject's 1.5-story design, Mr. Hoyert testified 1-story dwellings typically have a higher per square foot value contending values are higher to "build out" versus "building up."

In support of its contention of the correct assessment on both overvaluation and equity grounds, the board of review submitted a grid analysis and property record cards with information on seven comparable properties located from 0.83 of a mile to 3.45 miles from the subject property. Board of review comparables #1 through #4 are the same properties as the appellant's comparables #7 through #10, respectively.² The comparables have sites that range in size from 11,317 to 37,259 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 1,368 to 2,226 square feet of living area. The homes were built from 1937 to 1998. Each comparable has a basement, five of which have finished area. Each dwelling has from 1½ to 3½ bathrooms, central air conditioning and a garage ranging in size from 400 to 888 square feet of building area.³ Four homes each have one fireplace. The comparables sold from June 2021 to August 2023 for prices ranging from \$420,777 to \$665,000 or from \$197.38 to \$371.09 per square foot of living area, land included. The comparables have land assessments that range from \$43,480 to \$126,470 or from \$2.39 to \$10.28 per square foot of land area and improvement assessments that range from \$42,830 to \$112,050 or from \$26.28 to \$51.68 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's comparables, Ms. Kentala testified board of review comparables #5, #6 and #7 are located in incorporated Hinsdale which, relative to the subject's location, is superior. Ms. Kentala argued the Board should give these properties little weight.

Conclusion of Law

The appellant contends, in part, 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.

² The board of review's grid analysis failed to report any finished basement area for its comparable properties. The Board corrected or amended basement finish with information reported in either the property record cards submitted by the board of review or information found in the real estate listings for the common properties submitted by the appellant.

³ The Board finds the best evidence of the garage size for the board of review comparables was found in the respective property record cards which reports garage and finished area above the garage separately while the garage size shown on the grid appears to include finished area above the garage as garage space.

With respect to the overvaluation claim, the record contains 13 comparables for the Board's consideration, as four comparables were common to both parties. The Board gives less weight to appellant comparables #1, #4 and #7 through #10 along with each of the board of review comparables which are less similar to the subject in age, foundation type, dwelling size and/or sold in 2021, less proximate to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparables #2, #3, #5 and #6 which sold proximate to the assessment date at issue and are more similar to the subject in age, foundation type and dwelling size. However, these properties present varying degrees of similarity to the subject in location, design, bathroom count and other features suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from December 2022 to June 2023 for prices ranging from \$349,500 to \$430,000 or from \$199.90 to \$210.99 per square foot of living area, land included. The subject's assessment reflects a market value of \$446,961 or \$249.84 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's land assessment and improvement assessment, commensurate with the appellant's request, is justified.

The appellant also contends assessment inequity as an alternative 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).

After considering the reduction to the subject's total assessment based on overvaluation, the Board finds a further reduction in the subject's improvement assessment, based on equity, 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

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

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

April Kentala
15W522 63rd St
Burr Ridge, IL 60527

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187