



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

APPELLANT: Richard Hansen  
DOCKET NO.: 23-05854.001-R-1  
PARCEL NO.: 09-33-301-004

The parties of record before the Property Tax Appeal Board are Richard Hansen, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$64,870  
**IMPR.:** \$113,700  
**TOTAL:** \$178,570

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 on May 21, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated March 6, 2025. Appearing on behalf of the appellant was attorney Jessica Hill-Magiera, and appearing on behalf of the DuPage County Board of Review was Don Whistler, board member, along with the board of review's witness, Mark Hoyert, Deputy Township Assessor of Downers Grove Township.

The subject property consists of a 1-story dwelling of brick exterior construction with 2,825 square feet of living area. The dwelling was constructed in 1970. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 506 square foot garage. The property has an approximately 17,236 square foot site and is located in Darien, Downers Grove Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal.<sup>1</sup> In support of this argument, the appellant submitted information on nine equity comparables located in the same assessment neighborhood code and within 0.41 of a mile from the subject. The comparables are improved with 1-story dwellings of brick or vinyl/wood siding exterior construction ranging in size from 2,312 to 3,338 square feet of living area. The homes were built from 1971 to 1978. Each comparable has a basement, with two having finished area.<sup>2</sup> Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 462 to 803 square feet of building area. Comparable #6 has a 162 square foot greenhouse amenity. The comparables have improvement assessments ranging from \$62,810 to \$125,640 or from \$23.95 to \$38.85 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$101,644 or \$35.98 per square foot of living area which reflects the median per square foot improvement assessment of the appellant's comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,570. The subject has an improvement assessment of \$113,700 or \$40.25 per square foot of living area.

In response to the appellant's evidence, Mr. Whistler asserted that four of the appellant's comparables have a frame exterior, in contrast to the subject's brick exterior, which he contended affects the improvement assessment.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code and within 0.27 of a mile from the subject property. The comparables are improved with 1-story dwellings of brick exterior construction ranging in size from 2,416 to 2,661 square feet of living area. The homes were built from 1971 to 1985. Each comparable has a basement, one of which is 75% finished.<sup>3</sup> Each dwelling has one or two fireplaces and a garage ranging in size from 576 to 812 square feet of building area. Four properties have central air conditioning. Comparable #5 has an enclosed inground swimming pool. The comparables have improvement assessments ranging from \$97,300 to \$132,560 or from \$40.06 to \$52.27 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under questioning, Mr. Hoyert testified the subject property has a 512 square foot open porch.

In written and oral rebuttal, Ms. Magiera critiqued board of review comparables #3 and #4 as being either 11 or 15 years newer in age relative to the subject. Ms. Magiera further argued

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<sup>1</sup> The Board notes that in July 2024, the DuPage County Board of Review filed a motion to dismiss the appellant's appeal as no brief was filed to support the contention of law argument initially included in the appeal. In August 2024 the appellant, through attorney Hill-Magiera, responded to the County's motion arguing the contention of law was inadvertently checked and that evidence supporting the appellant's inequity claim had been timely filed. In September 2024 the Property Tax Appeal Board ruled on the County's motion to dismiss ordering the contention of law basis be stricken from the appellant's appeal and permitting the appeal to proceed solely on the equity basis.

<sup>2</sup> The board of review submitted the property record cards for seven of the appellant's comparable properties which disclosed finished basement for comparables #1 and #7 and a greenhouse for comparable #6. The property record card for comparable #4 was submitted twice and no property record card was submitted for comparable #8.

<sup>3</sup> The board of review submitted the property record cards for each of its comparables which disclosed basement finish and pool amenity for comparables #4 and #5, respectively.

board of review comparables #3, #4 and #5 each have substantially larger garage sizes when compared to the subject's garage. Ms. Magiera indicated board of review comparables #1 and #2 are acceptable comparable properties.

### **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 parties submitted 14 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3, #5, #6, #7 and #9 along with board of review comparables #3, #4 and #5 which are less similar to the subject in age, dwelling size, garage capacity, finished basement and/or presence of an inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be appellant comparables #2, #4 and #8 as well as board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables have improvement assessments ranging from \$75,540 to \$112,380 or from \$30.17 to \$40.06 per square foot of living area. The subject's improvement assessment of \$113,700 or \$40.25 per square foot of living area falls just above the range established by the best comparables in this record on both an overall improvement assessment basis and a per square foot basis. However, after considering appropriate 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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.

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Chairman



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Member



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Member



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Member



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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



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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

Richard Hansen, by attorney:  
Jessica Hill-Magiera  
Attorney at Law  
790 Harvest Drive  
Lake Zurich, IL 60047

COUNTY

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