



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

APPELLANT: John Williams & Jeannie LaPlaca
DOCKET NO.: 23-05955.001-R-1
PARCEL NO.: 09-01-405-011

The parties of record before the Property Tax Appeal Board are John Williams & Jeannie LaPlaca, 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: \$129,320
IMPR.: \$140,511
TOTAL: \$269,831

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 appellants John Williams, and on behalf of the DuPage County Board of Review was Donald 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 2-story dwelling of frame and brick exterior construction with 2,658 square feet of living area. The dwelling was constructed in 1963 and is approximately 60 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 552 square foot garage. The property has an approximately 12,292 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a grid analysis with information on five comparable properties together with interior and exterior photographs of the subject property, Multiple Listing Service (MLS) sheets and photographs for each of the comparable sales. The comparables are located within 0.90 of a mile from the subject property, have sites ranging in size from 8,184 to 14,579 square feet of land area and are improved with 2-story dwellings of brick, frame, stucco or frame and brick exterior construction ranging in size from 2,594 to 3,123 square feet of living area. The dwellings were built from 1921 to 1977. Each comparable has a basement, four of which have finished area.¹ Each dwelling has central air conditioning, from one to three fireplaces and an attached garage ranging in size from 288 to 575 square feet of building area. Comparable #2 also has a 264 square foot detached garage.² The properties sold from August 2020 to March 2023 for prices ranging from \$654,000 to \$860,000 or from \$232.15 to \$317.58 per square foot of living area, land included.

Mr. Williams testified a representative from the township assessor's office came to view the interior condition of the subject property. Mr. Williams testified he purchased the property approximately 35 years ago and that the kitchen cabinets are 35 years old and that some bathroom features were updated approximately 20 years ago. He testified the home has original slate and older style parquet flooring. In March the Downers Grove Township Assessor, Gregory A. Boltz, offered to stipulate to a market value for the subject of \$870,495. However, the appellant testified, the "County's clock ran out" and he was not able to accept or reject the stipulated offer. The appellant described Hinsdale as a market with a lot of upscale homes and every year fewer and fewer homes with average updates, like the subject property, remain on the market making it difficult to find comparables similar in condition to the subject.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$269,831 which reflects a market value of \$809,574 or \$304.58 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 \$326,830. The subject's assessment reflects a market value of \$983,243 or \$369.92 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.

The board of review critiqued appellants' comparable #5, arguing the transaction was a private sale and is therefore not an arm's length transaction.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on seven comparable sales together with property record cards for the subject and both parties' comparables and a map depicting the proximity of the subject to both parties' comparables. The board of review's comparables are located within 0.63 of a mile from

¹ The Board finds the best description of finished basement was found in the MLS sheets submitted by the appellants.

² The property record card for appellants' comparable #2 disclosed the property has both an attached and a detached garage.

the subject property. The comparables have sites ranging in size from 7,890 to 15,190 square feet of land area and are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,422 to 3,028 square feet of living area. The homes were built from 1918 to 1976. Each comparable has a basement, six of which have finished area.³ Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 440 to 816 square feet of building area.⁴ The properties sold from January 2022 to December 2023 for prices ranging from \$935,000 to \$1,325,000 or from \$362.99 to \$471.34 per square foot of living area, land included. These comparable sales have total assessments ranging from \$240,430 to \$368,640 and assessment ratios ranging from 23.56% to 27.82%. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In both written rebuttal and oral testimony, Mr. Williams critiqued the board of review's comparables as representing updated or recently renovated properties which are far superior in condition when compared to the subject property. To support this contention, the appellants submitted copies of the MLS sheets along with available MLS photographs for each property. These documents depict board of review comparables #2, #3, #4, #5, #6 and #7 to be either updated, remodeled or "rehabbed" from 2010 to 2023. As to board of review comparable #1, this property is depicted as having an updated kitchen, while board of review comparable #4 is depicted as having updated bathrooms.

As to appellants' comparable #5, Mr. Williams testified the property had been listed in the MLS in 2020, submitting MLS # 10704431 in support of this fact. The listing depicted the property was listed for 68 days and was rented for \$4,200 per month. Mr. Williams also submitted a cancelled listing, MLS # 11032605, which states the property was under contract before list.

Under cross examination, Mr. Hoyert stated the assessor's office does not always know what changes are made to a home and cannot base an assessment on "subjective cosmetic updates." Mr. Williams asserted the MLS information is not subjective as to reported updates and renovation information for a particular property.

When asked to respond to the appellants' MLS information and photographic documentation associated with the board of review's comparable properties, Mr. Hoyert testified, "Based on the comparables, interior enhancements we are aware of, but in our standard assessing practices we cannot make uniform adjustments in determining an appropriate market value for a home recently updated, ten-year updated, it's all subjective to a particular buyer." Mr. Hoyert testified the Downers Grove Assessor's Office selected the comparable properties submitted by the board of review. When asked if the condition, updates and modernizations of the subject property were equivalent to the board of review's updated or renovated comparables, Mr. Hoyert testified "some board of review comparables are superior to the subject."

³ The Board finds the best description of finished basement was found in the MLS sheets for the board of review's comparable properties which were submitted by the appellants in rebuttal and not refuted.

⁴ The Board has corrected the garage sizes of the board of review's comparables based on information contained in the respective property record cards.

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.

Initially, the Board finds Downers Grove Township personally viewed the appellants' property to observe its interior condition. In addition, the appellant submitted MLS information including photographs documenting condition differences between the subject and many of the board of review's comparables, which the board of review did not refute. Nevertheless, the Board finds it problematic that the board of review selected multiple properties for comparison with the subject that are substantially more updated than the subject. Given this clear distinction in condition, the Board calls into question the credibility of the board of review's comparables and whether the properties are truly comparable to the subject.

The parties submitted 12 comparable sales for the Board's consideration. The Board gives less weight to appellants' comparable #2 which was sold in 2020, less proximate to the January 1, 2023 assessment date than other properties in the record; to appellants' comparable #3 which is substantially older in age when compared to the subject; and to appellants' comparable #5 which may not have been exposed on the open market and therefore lacks an essential element of an arm's length transaction. The Board also gives less weight to board of review comparables #2 through #7 which differ from the subject in age and/or are depicted as being renovated properties in contrast to the subject.

The Board finds the best evidence of market value to be appellants' comparables #1 and #4 along with board of review comparable #1 which are more similar to the subject in location, age, design, dwelling size and some features. The record establishes that appellant comparable #4 and board of review comparable #1 are depicted as having updates which the subject property lacks, suggesting downward adjustments are needed to make these properties more equivalent to the subject. These best comparables sold from January 2021 to July 2022 for prices ranging from \$654,000 to \$1,130,000 or from \$248.20 to \$412.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$983,243 or \$369.92 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. However, after considering the necessary adjustments to the best comparables for differences with those properties with updated interior elements, when compared to the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment, commensurate with the appellants' request, 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

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