



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

APPELLANT: Christine & Justin McCarty
DOCKET NO.: 24-03783.001-R-1
PARCEL NO.: 09-12-209-005

The parties of record before the Property Tax Appeal Board are Christine & Justin McCarty, the appellants, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$201,319
IMPR.: \$705,090
TOTAL: \$906,409

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 2024 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 3-story dwelling of brick exterior construction with 6,236 square feet of living area.¹ The dwelling was constructed in 2004. Features of the home include a full finished basement, central air conditioning, three fireplaces, an inground swimming pool, and a 798 square foot 4-car garage. The property has a 22,300 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 an appraisal estimating the subject property had a market value of

¹ The Board finds neither party provided a sketch of the subject property that documents their reported living area. Nevertheless, the Board finds the appellants' reported living area is more reliable as the appraiser performed a visual walk through (inspection) of the subject property. The appraiser further reported living area was calculated from actual taped measurements that were taken during inspection.

\$2,465,000 as of January 1, 2023. The appraisal was prepared by Michael Hobbs, a Certified Residential Real Estate Appraiser. The appraiser considered the subject property to be in overall average condition. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser used four comparables sales located within .53 of a mile from the subject property. The comparables have sites ranging in size from 19,602 to 40,075 square feet of land area that are improved with 2-story or 3-story dwellings that were built from 1900 to 2001 and ranged in size from 5,984 to 6,873 square feet of living area. Each comparable has a full finished basement, central air conditioning and a 3-car garage. Comparable #1 has a tennis court. The comparables sold from February to October 2022 for prices ranging from \$2,225,000 to \$2,500,000 or from \$349.19 to \$412.67 per square foot of living area, including land. After considering adjustments to the comparables for differences from the subject in site size, view, condition, room/bath count, living area, basement, car storage and exterior amenities, the appraiser arrived at an estimated market value of \$2,465,000 as of January 1, 2023.

Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$906,409. The subject's assessment reflects a market value of \$2,719,499 or \$436.10 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In response to the appeal the board of review noted appraisal comparables #3 and #4 were located in Cook County. As to the appraiser's comparable #2, the board of review asserted this property was demolished in August 2023 after it was purchased in October 2022 and then a new home was constructed.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within .61 of a mile from the subject. The comparables have sites ranging in size from 14,864 to 29,601 square feet of land area that are improved with 2-story or 3-story dwellings that were built in 1995 or 2005 and ranged in size from 5,572 to 6,535 square feet of living area. Each comparable has a full finished basement, central air conditioning two or three fireplaces and a garage ranging in size from 851 to 1018 square feet of building area. The comparables sold in June 2022 and May 2023 for prices ranging from \$3,000,000 to \$4,225,000 or from \$459.07 to \$648.11 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The record contains an appraisal submitted by the appellants and three comparable sales submitted by the board of review to support their respective positions before the Board.

As to the appellants' appraisal, the Board finds the appraiser provided four comparable sales that sold 14 to 22 months prior to the January 1, 2024 assessment date and were less likely to be reflective of market value as of that date. In addition, one of the comparables is 104 years older than the subject property. For these reasons the Board gives less weight to the appraiser's conclusion of value.

The Board also gives less weight to board of review comparable #1 which sold 18 months prior to the January 1, 2024 assessment and is less likely to be reflective of market value as of that date.

The Board finds the best evidence of market value to be board of review comparable sales #2 and #3 which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, age, dwelling size and features. The board of review comparable sales sold for prices of \$3,575,000 and \$4,225,000 or \$641.60 and \$648.11 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,719,499 or \$436.10 per square foot of living area, including land, which is below the best comparable sales in the record. After considering adjustments to the best comparable sales in the record, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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

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: June 16, 2026



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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