



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

APPELLANT: Lee Anne Stifflear Trustee  
DOCKET NO.: 24-03828.001-R-1  
PARCEL NO.: 09-01-409-025

The parties of record before the Property Tax Appeal Board are Lee Anne Stifflear Trustee, the appellant, 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:** \$89,678  
**IMPR.:** \$357,680  
**TOTAL:** \$447,358

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook 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 frame exterior construction with 3,104 square feet of living area. The dwelling was built in 2001 and is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a 440 square foot garage. The property has an approximately 8,000 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased in December 2021 for a price of \$1,175,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations and had been advertised in the Multiple Listing Service (MLS) for a period of appropriately 30 days. To further support the subject's sale, the appellant submitted a copy of the settlement statement which disclosed a

settlement date of December 21, 2021, reiterated the sale price and reported realtor commissions were paid. The appellant also submitted a copy of the Residential Real Estate Contract. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$447,358. The subject's assessment reflects a market value of \$1,342,208 or \$432.41 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on six comparables located in the same assessment neighborhood code and from 0.29 of a mile to 1.29 miles from the subject property. The comparables have sites that range in size from 6,625 to 11,654 square feet of land area. The comparables are improved with 2-story or 3-story dwellings of frame or frame and brick exterior construction ranging in size from 3,099 to 3,439 square feet of living area. The homes were built from 2001 to 2009. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 708 square feet of building area. The properties sold from April 2022 to July 2024 for prices ranging from \$1,400,000 to \$1,801,220 or from \$442.02 to \$552.35 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

The appellant submitted evidence documenting the subject property sold in December 2021 and the board of review submitted six comparable sales for the Board's consideration. The Board gives less weight to the subject's 2021 sale and board of review comparables #3 and #4 which sold in 2021 or 2022, less proximate to the January 1, 2024 assessment date than other properties in the record. The Board also gives less weight to board of review comparable #5 which differs from the subject in design.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #6 which sold proximate to the assessment date at issue and are similar to the subject in location, age, design, dwelling size, and other features. These properties sold from July 2023 to March 2024 for prices ranging from \$1,467,500 to \$1,625,000 or from \$442.02 to \$487.12 per square

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<sup>1</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

foot of living area, land included. The subject's assessment reflects a market value of \$1,342,208 or \$432.41 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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:

April 21, 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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