



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

APPELLANT: Tom Diener
DOCKET NO.: 24-04025.001-R-1
PARCEL NO.: 03-07-404-007

The parties of record before the Property Tax Appeal Board are Tom Diener, 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: \$175,669
IMPR.: \$194,999
TOTAL: \$370,668

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 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 two-story dwelling of brick exterior construction with 3,724 square feet of living area. The dwelling was constructed in 1940. Features of the home include a full basement with finished area, central air conditioning, three fireplaces, and a 744 square foot garage. The property has a 165,964 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within the subject's assessment neighborhood and from .8 of a mile to 1.6 miles from the subject. The comparables consist of two-story dwellings of brick or frame and brick exterior construction ranging in size from 3,114 to 3,990 square feet of living area. The homes were built from 2003 to 2024. Each dwelling has central air conditioning, a full basement with finished area, and a garage ranging in size from 451

to 625 square feet of building area. Four comparables each have a fireplace. The parcels range in size from 7,209 to 17,424 square feet of land area. The comparables sold from April 2023 to May 2024 for prices ranging from \$635,000 to \$975,000 or from \$201.29 to \$290.35 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$297,319, for an estimated market value of \$892,046 or \$239.54 per square foot of living area, including land, 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 \$370,668. The subject's assessment reflects a market value of \$1,112,115 or \$298.63 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the subject's assessment neighborhood and within .96 of a mile of the subject. Comparable #5 is the same property as appellant comparable #4. The comparables consist of two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,633 to 5,818 square feet of living area. The dwellings were built from 1973 to 2024. Each dwelling has central air conditioning, a basement with four having finished area, and a garage ranging in size from 583 to 864 square feet of building area. Four comparables each have one to four fireplaces. Comparable #1 has an inground swimming pool. The parcels range in size from 8,276 to 118,919 square feet of land area. The comparables sold from August 2022 to October 2024 for prices ranging from \$810,000 to \$1,420,000 or from \$201.29 to \$379.79 per square foot of living area, including land. The board of review submitted a memorandum in which it stated that the subject is located adjacent to a nature center and forest preserve. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board finds the parties' comparables are not truly similar to the subject due to differences in age and site size. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #3, and #5, which are located more than one mile from the subject. The board also gives reduced weight to board of review comparables #1, #2, and #3, which differ from the subject in dwelling

¹ 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

size. Additionally, board of review comparable #1 has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of market value to be the parties' shared comparable and board of review comparable sale #4, which sold proximate to the assessment date at issue and are somewhat similar to the subject in dwelling size, location, and features. These most similar comparables sold in April 2023 and May 2024 for prices of \$810,000 and \$960,000 or for \$201.29 and \$299.25 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,112,115 or \$298.63 per square foot of living area, including land, which is above the range established by the best comparable sales in this record overall and within the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, such as site size, 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



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: _____

November 25, 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

AGENCY

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