



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

APPELLANT: Oivind Naess  
DOCKET NO.: 24-04095.001-R-1  
PARCEL NO.: 09-11-110-008

The parties of record before the Property Tax Appeal Board are Oivind Naess, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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:** \$89,754  
**IMPR.:** \$231,125  
**TOTAL:** \$320,879

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 frame exterior construction with 2,978 square feet of living area. The dwelling was constructed in 1979. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 484 square foot garage. The property has a 15,474 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in the subject's assessment neighborhood and within .9 of a mile of the subject. The comparables consist of two-story dwellings of frame or frame and brick exterior construction ranging in size from 2,780 to 3,212 square feet of living area. The homes were built from 1968 to 1976. Each dwelling has central air conditioning, a fireplace, a basement, and a

garage ranging in size from 462 to 550 square feet of building area. The comparables have improvement assessments ranging from \$184,730 to \$198,600 or from \$57.51 to \$69.34 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$191,436 or \$64.28 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$320,879. The subject property has an improvement assessment of \$231,125 or \$77.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within .53 of a mile of the subject. The comparables consist of two-story dwellings of frame exterior construction ranging in size from 2,584 to 3,120 square feet of living area. The homes were built from 1924 to 1981, with comparables #2 and #4 having effective ages of 1964 and 1970. Each dwelling has central air conditioning, one or two fireplaces, a basement with finished area, and a garage ranging in size from 420 to 528 square feet of building area. The comparables have improvement assessments ranging from \$209,695 to \$242,123 or from \$76.47 to \$84.27 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables are dissimilar to the subject in land size, age, and/or fireplace count.

### **Conclusion of Law**

The taxpayer 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 a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to the appellant's comparable #1 and the board of review's comparables #1 and #2, which differ from the subject in age/effective age. The Board finds the parties' remaining comparables are similar to the subject in age/effective age, location, dwelling size, and features. The comparables have improvement assessments ranging from \$192,769 to \$220,704 or from \$64.61 to \$79.85 per square foot of living area. The subject's improvement assessment of \$231,125 or \$77.61 per square foot of living area is above the range established by the comparables in this record overall and within the range on a per-square-foot basis. The Board finds the subject's higher assessment logical given the subject's larger basement than four of the five best comparables and its basement finish in relation to the best comparables. Based on this record and after considering adjustments to the 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.

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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