



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

APPELLANT: Alisa & Christian Hodneland
DOCKET NO.: 24-04294.001-R-2
PARCEL NO.: 09-01-409-012

The parties of record before the Property Tax Appeal Board are Alisa & Christian Hodneland, 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: \$179,356
IMPR.: \$573,010
TOTAL: \$752,366

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 part 2-story part 3-story dwelling of brick exterior construction with 4,614 square feet of living area. The dwelling was constructed in 2003 and is approximately 21 years old. Features of the home include a basement with finished area, central air conditioning, and a 3-car garage with 840 square feet of building area. The property has a 16,000 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 \$1,750,000 as of January 1, 2024. The appraisal was prepared by Brian Conaghan, Associate Real Estate Trainee Appraiser, and David Conaghan, Certified General Real Estate Appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraisers selected four comparable sales located within 0.93 of a mile from the subject. The parcels range in size from 7,300 to 12,795 square feet of land area. The appraisers reported the comparables are improved with traditional style homes ranging in size from 3,919 to 4,888 square feet of living area that are from 2 to 25 years old. Each home has a basement with finished area, central air conditioning, and a 2-car or a 3-car garage. The comparables sold from June to October 2023 for prices ranging from \$1,467,500 to \$1,824,325 or from \$300.23 to \$453.02 per square foot of living area, including land, based on the dwelling sizes reported by the appraisers. The appraisers adjusted the comparables for differences from the subject, including a -\$1,000 adjustments to sale #3 for its approximately 20 year newer age than the subject, to arrive at adjusted prices from \$1,480,700 to \$1,904,525. Based on this analysis, the appraisers estimated a value for the subject of \$1,750,000 as of January 1, 2024.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$752,366. The subject's assessment reflects a market value of \$2,257,324 or \$489.23 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 six comparable sales located from 0.58 of a mile to 1.06 miles from the subject, together with a map depicting the locations of these comparables and three appraisal sales in relation to the subject. The parcels range in size from 13,613 to 22,596 square feet of land area and are improved with 2-story or 3-story homes ranging in size from 4,316 to 5,077 square feet of living area. The dwellings were built from 2000 to 2009. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 642 to 823 square feet of building area. Comparable #2 has an inground swimming pool, an elevator, a 440 square foot carport, and a 918 square foot second dwelling. Comparable #3 has an elevator. Comparable #4 has an inground swimming pool.² The comparables sold from November 2022 to June 2024 for prices ranging from \$2,600,000 to \$3,900,000 or from \$528.46 to \$772.74 per square foot of living area, including land.

The board of review submitted property record cards for the appraisal sales #1, #2, and #4, indicating appraisal sale #1 has a sport court that was not reported by the appraisers and has a dwelling size of 3,921 square feet; appraisal sale #2 has a dwelling size of 3,320 square feet; and appraisal sale #4 has a dwelling size of 4,397 square feet. The board of review contended the appraisal is not credible and the adjustments are questionable. Based on this evidence, the board of review requested confirmation of the subject's assessment.

¹ Section 1910.50(c)(1) of the Board's procedural rules 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). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

² Additional features of these comparables are found in their property record cards submitted by the board of review, which were not refuted by the appellants.

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 appellants presented an appraisal and the board of review presented six comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion, as the appraisers reported erroneous dwelling sizes for the three appraisal sales, resulting in incorrect adjustments for dwelling size. The appraisers also failed to report and adjust for appraisal sale #1's sport court and the Board finds the minimal adjustment for a 20 year age difference to appraisal sale #3, a 2 year old home, to be questionable and unsupported. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #2 and #3, due to substantial differences from the subject in dwelling size and/or age. The Board gives less weight to the board of review's comparables #2, #3, and #4, which have an inground swimming pool, an elevator, or a second dwelling, unlike the subject. Moreover, the board of review's comparable #2 sold less proximate in time to the assessment date than the other sales in this record. The Board also gives less weight to the appraisal sale #4 and the board of review's comparables #1 and #6, which are each located approximately one mile from the subject.

The Board finds the best evidence of market value to be the appraisal sale #1 and the board of review's comparable #5, which sold proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and most features. These properties sold for prices of \$1,650,000 and \$2,900,000 or \$420.81 and \$590.39 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$2,257,324 or \$489.23 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

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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