



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

APPELLANT: Gannon O'Brien
DOCKET NO.: 24-04424.001-R-1
PARCEL NO.: 09-02-208-006

The parties of record before the Property Tax Appeal Board are Gannon O'Brien, 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: \$122,823
IMPR.: \$115,437
TOTAL: \$238,260

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 1-story dwelling of frame exterior construction with 1,748 square feet of living area.¹ The dwelling was constructed in 1961 and is approximately 63 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, two full bathrooms, and a 529 square foot garage. The property has a 19,664 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 on November 11, 2021 for a price of \$558,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were related, the property was not advertised for sale, and the sale was not due

¹ The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

to foreclosure or by contract for deed. In support of the sale, the appellant submitted a copy of a settlement statement and a Real Estate Transfer Declaration, indicating the property was not advertised for sale. The appellant also submitted a listing sheet for an August 2014 sale of the subject for a price of \$558,000.

The appellant also submitted information on four comparable sales located from 92 feet to 1.3 miles from the subject. The parcels range in size from 7,123 to 19,331 square feet of land area and are improved with 1-story or split-level homes of brick, frame, or brick and frame exterior construction ranging in size from 1,614 to 1,996 square feet of living area. The dwellings range in age from 44 to 72 years old. Each home has a basement, one of which has finished area,² central air conditioning, a fireplace, two full bathrooms, and a garage ranging in size from 286 to 575 square feet of building area. One comparable also has a half bathroom. The comparables sold from September 2022 to August 2024 for prices ranging from \$405,000 to \$685,000 or from \$250.93 to \$360.70 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$184,435, which would reflect a market value of \$553,360 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 \$238,260. The subject's assessment reflects a market value of \$714,851 or \$408.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 0.20 of a mile from the subject. The parcels range in size from 12,670 to 22,016 square feet of land area and are improved with 1-story or split-level homes of brick, frame, or brick and frame exterior construction ranging in size from 1,958 to 2,463 square feet of living area. The dwellings were built from 1952 to 1977. Each home has a basement, four of which have finished area, central air conditioning, one or three fireplaces, two to four full bathrooms, and a garage ranging in size from 494 to 713 square feet of building area. Three homes also each have a half bathroom. The comparables sold from June 2022 to December 2023 for prices ranging from \$585,000 to \$919,000 or from \$263.91 to \$469.36 per square foot of living area, including land.

The board of review presented a memorandum from the township assessor's office asserting the comparables bracket the subject in value, year built, bathroom count, garage size, and lot size, although the subject is a smaller home than the comparables. Based on this evidence, the board of review requested the subject's assessment be sustained.

² The Board finds the best evidence of these comparables' features is found in their property record cards presented by the board of review, which were not refuted by the appellant.

³ 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.

In written rebuttal, the appellant argued the comparable sales support the reduction request, notwithstanding the older 2021 sale of the subject property. Moreover, three of the board of review's comparables have lower assessments per square foot than the subject, further supporting a reduction. The board of review's comparable #5 is superior to the subject in finished basement area, bathroom count, and exterior construction.

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 presented evidence of a November 2021 sale of the subject and four comparable sales and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was sold between related parties and was not advertised or exposed on the open market. The Board also gave less weight to the appellant's comparable #1, which is located more than one mile from the subject, and to the appellant's comparable #4 and the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in design. The Board gave less weight to the board of review's comparable #5, which sold for considerably more than the other sales in this record, suggesting this sale may be an outlier.

The Board finds the best evidence of market value in the record to be the appellant's comparable #2 and the appellant's comparable #3/board of review's comparable #1, which sold proximate in time to the assessment date and are more similar to the subject in 1-story design, dwelling size, location, and some features, although these comparables have smaller sites than the subject and are older homes than the subject and one comparable lacks finished basement area that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$565,000 and \$685,000 or \$330.80 and \$343.19 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$714,851 or \$408.95 per square foot of living area, including land, which is above the two best comparable sales in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as their older ages and smaller site sizes, the Board finds the subject's assessment is supported. Based on this record, the Board finds the subject's assessment is reflective of market value 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:

December 23, 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

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