



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

APPELLANT: Christopher Towery
DOCKET NO.: 24-04429.001-R-2
PARCEL NO.: 09-12-305-006

The parties of record before the Property Tax Appeal Board are Christopher Towery, 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: \$134,561
IMPR.: \$501,900
TOTAL: \$636,461

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 three-story dwelling of frame exterior construction with 3,407 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, and a 440 square foot garage. The property has a 10,032 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on three comparables located within the subject's assessment neighborhood and within .7 of a mile of the subject. The comparables consist of three-story dwellings of frame exterior construction ranging in size from 3,339 to 3,556 square feet of living area. The homes were each built in 2003. Each dwelling has a fireplace, a full basement with

finished area, and a garage ranging in size from 400 to 500 square feet of building area. Two comparables have central air conditioning. The parcels range in size from 6,625 to 8,300 square feet of land area. The comparables have improvement assessments ranging from \$354,666 to \$495,700 or from \$106.22 to \$139.40 per square foot of living area. The comparables sold from June 2022 to April 2023 for prices ranging from \$1,375,000 to \$1,835,000 or from \$411.80 to \$529.43. Based on this evidence, the appellant requested a reduced improvement assessment of \$401,070 or \$117.72 per square foot of living area and a reduced total assessment of \$535,631, for an estimated market value of \$1,607,054 or \$471.69 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 \$636,461. The subject property has an improvement assessment of \$501,900 or \$147.31 per square foot of living area. The subject's total assessment reflects a market value of \$1,909,574 or \$560.49 per square foot of living area, including land, 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 comparables located within the subject's assessment neighborhood and within .56 of a mile of the subject. The comparables consist of three-story dwellings of frame exterior construction containing ranging in size from 3,420 to 3,796 square feet of living area. The dwellings were built from 2000 to 2008. Each dwelling has central air conditioning, one to three fireplaces, a basement with finished area, and a garage ranging size from 462 to 678 square feet of building area. The parcels range in size from 9,762 to 10,879 square feet of land area. The comparables have improvement assessments ranging from \$470,408 to \$575,043 or from \$123.99 to \$151.49 per square foot of living area. The comparables sold from May 2023 to August 2024 for prices ranging from \$2,000,000 to \$2,499,000 of from \$526.87 to \$658.67 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that four of the board of review comparables have lower improvement assessments per square foot, and one comparable sold for less than the subject's estimated market value per square foot, supporting the appellant's claim.

Conclusion of Law

The taxpayer contends, in part, 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

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.

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 comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2, which lacks central air conditioning, a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$354,666 to \$575,043 or from \$106.22 to \$151.49 per square foot of living area. The subject's improvement assessment of \$501,900 or \$147.31 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best 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 on uniformity grounds.

The appellant also 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #2, which sold less proximate to the January 1, 2024 assessment date at issue and/or lack central air conditioning, a feature of the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold from April 2023 to August 2024 for prices ranging from \$1,375,000 to \$2,499,000 or from \$411.80 to \$658.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,909,574 or \$560.49 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on overvaluation grounds.

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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