FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Mangan
DOCKET NO.: 24-04474.001-R-1
PARCEL NO.: 09-12-126-009

The parties of record before the Property Tax Appeal Board are John Mangan, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***A Reduction*** 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:	$166,940
IMPR.:	$230,710
TOTAL:	$397,650

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 parties appeared before the Property Tax Appeal Board on August 18, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated May 28, 2026. Appearing was the appellant John Mangan, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Mark Hoyert, Chief Deputy Assessor for Downers Grove Township.

The subject property consists of a 2½-story dwelling of frame exterior construction with 3,169 square feet of living area. The dwelling was constructed in 1895 and is approximately 129 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 480 square foot garage. The property has an approximately 13,943 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation and assessment inequity with respect to both the land and improvement assessments.

In support of these arguments, the appellant submitted information on three comparable sales located from 25 feet to 0.64 of a mile from the subject and in the same neighborhood code as the subject property. The comparables have sites that range in size from 10,199 to 18,150 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 2,954 to 4,504 square feet of living area.[1] The dwellings are from 103 to 123 years old. Each comparable has a basement, with two having finished area. Each comparable has one or two fireplaces and a garage ranging in size from 399 to 720 square feet of building area. Two dwellings have central air conditioning. The properties sold from May 2022 to July 2023 for prices ranging from $999,000 to $1,300,000 or from $282.60 to $440.08 per square foot of living area, land included. The comparables have land assessments that range from $138,107 to $211,338 or from $11.64 to $13.54 per square foot of land area. The comparables have improvement assessments that range from $236,520 to $252,142 or from $52.51 to $85.36 per square foot of living area.

Mr. Mangan testified the property located at 515 S. Lincoln Street (appellant comparable #1) is located 25 feet from the subject property, and has a larger site size, larger dwelling size and more amenities than the subject. Mangan testified this property sold in January 2023 for a price of $1,285,000. Mangan attested the board of review's grid misreports several details for this property, as the board of review submitted it as their comparable #2. In support of this assertion, Mangan submitted a copy of marketing comments from an online real estate website which depicts the property has 3-stories, 4 full bathrooms and a finished basement. The property is also described as having updated kitchen, baths and "every component reworked and updated."

Based on this evidence, the appellant requested the subject's total assessment be reduced to $352,740 which reflects a market value of $1,058,326 or $333.96 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject's land assessment to $166,940 or $11.97 per square foot of land area and the improvement assessment to $185,800 or $58.63 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 $422,533. The subject's assessment reflects a market value of $1,267,726 or $400.04 per square foot of living area, land included, when using the 2024 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue. The subject has a land assessment of $191,823 or $13.76 per square foot of land area and the improvement assessment of $230,710 or $72.80 per square foot of living area.

Ms. Gustin introduced her witness, Mark Hoyert. Mr. Hoyert testified he is the Chief Deputy Assessor for Downers Grove Township, has been working in Downers Grove Township for

[1] At hearing details for appellant comparable #1/board of review #2 and appellant comparable #3/board of review #1 were corrected. The board of review disclosed appellant comparable #1 is a 3-story dwelling with a 14,600 square foot site size and a dwelling size of 4,504 square feet of living area. Appellant comparable #3 is reported to be a multi-parcel sale in the board of review's Comparable Report with an 18,150 square foot site size and a combined land assessment of $211,338 and a combined improvement assessment of $252,142.

approximately nine years and is a Certified Illinois Assessing Officer. Hoyert acknowledged the property details for 515 S. Lincoln (appellant comparable #1/board of review comparable #2) as reported in the board of review's grid are incorrect. Hoyert disclosed this property is a 3-story home with 4,504 square feet of living area and has additional bathrooms and finished basement area. Hoyert requested the Property Tax Appeal Board disregard this comparable property due to the substantial difference in dwelling size when compared to the subject.[2] Hoyert also testified he had no recollection discussing these same issues with this property with Mangan when questioned by the appellant.

In support of its contention of the correct assessment on market value grounds, the board of review submitted information on four comparable sales located within 0.66 of a mile from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparables #3, #1 and #2, respectively, which were previously described. Board of review comparable #4 has a 13,613 square foot site improved with 2-story dwelling of frame exterior construction with 3,199 square feet of living area built in 1902. The property has a basement, central air conditioning, one fireplace and a 720 square foot garage. The properties sold from May 2022 to July 2023 for prices ranging from $999,000 to $1,600,000 or from $285.30 to $500.16 per square foot of living area, land included.

On equity grounds, the board of review submitted information on seven equity comparables located in the same assessment neighborhood code and within 0.66 of a mile from the subject property. The comparables have sites that range in size from 6,968 to 18,563 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 2,954 to 4,504 square feet of living area. The homes were built from 1897 to 1922. Each comparable has a basement, with three having finished area. Each home has one or two fireplaces and a garage ranging in size from 399 to 1,373 square feet of building area. Six dwellings have central air conditioning. The comparables have land assessments that range from $92,071 to $216,614 or from $10.87 to $13.54 per square foot of land area and improvement assessments that range from $236,520 to $252,142 or from $52.51 to $85.36 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's testimony and evidence, Mangan contended the comparability of a property should not be strictly based on its similarity to the subject in dwelling size. Mangan testified that location, age, design and other factors should also be considered when determining the comparability of a property to the subject of this appeal.

In response to the ALJ's questioning, Mangan testified he has lived at the subject property for 38 years and that the property is well maintained, although no major upgrades have been made to the dwelling. With respect to the subject's design, Mangan testified the assessor's office determined the dwelling to be a 2½-story home several years ago when a site visit was conducted by assessing officials.

[2] The Board finds appellant comparable #1/board of review comparable #2, once corrected by the board of review, to be more than 40% larger in dwelling size than the subject property. However, this sale is located proximate to the subject and has a timely sale date. Therefore, this Board finds it proper market value evidence to be considered for this appeal.

Conclusion of Law

The appellant contends, in part, 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, based on overvaluation, is not warranted.

The record contains four comparable sales for the Board's consideration, as three properties were submitted by both parties. The Board gives reduced weight to appellant comparable #1/board of review comparable #2 which is more than 40% larger than the subject in dwelling size and appellant comparable #2/board of review comparable #3 which sold in 2022, less proximate in time to the assessment date at issue in this appeal. The Board finds the best evidence of market value to be appellant comparable #3 along with board of review comparables #1 and #4, including one of the common properties. These properties sold proximate to the January 1, 2024 assessment date and are similar to the subject in location, age and dwelling size. However, these comparables present varying degrees of similarity to the subject in design, site size, basement finished area and garage capacity, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in May and July 2023 for prices of $1,300,000 and $1,600,000 or $440.08 and $500.16 per square foot of living area, including land. The subject's assessment reflects a market value of $1,276,726 or $400.04 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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 met this burden of proof and a reduction in the subject's assessment, based on inequity is warranted.

The record contains seven equity comparables for the Board's consideration, as three of the properties were common to both parties.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #2 and #3 along with board of review comparables #1, #3, #5, #6 and #7, including two common properties, which are less similar to the subject in site size. The Board finds the best evidence of land assessment equity to be appellant comparable #1/board of review comparable #2 and board of review comparable #4 which are most similar to the subject in location and site size. These two comparables have land assessments of $147,963 and

$184,600 or $10.87 and $12.64 per square foot of land area. The subject property has a land assessment of $191,823 or $13.76 per square foot of land area which falls above the two best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed, and a reduction in the subject's land assessment, commensurate with the appellant's request, is supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1 and #3 along with board of review comparables #1, #2, #4, #5 and #6, including two common properties, which are less similar to the subject in dwelling size, finished basement area and/or garage capacity. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 and board of review comparables #3 and #7, including one common property, which are more similar to the subject in location, age, dwelling size, garage capacity and features. These comparables have improvement assessments of $247,942 and $249,269 or $79.75 and $80.62 per square foot of living area. The subject's improvement assessment of $230,710 or $72.80 per square foot of living area falls below the two best comparables in this record. Therefore, 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 improvement 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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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