



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Carol Kidston  
DOCKET NO.: 24-04532.001-R-1  
PARCEL NO.: 09-02-405-035

The parties of record before the Property Tax Appeal Board are Carol Kidston, 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 **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:** \$221,095  
**IMPR.:** \$138,037  
**TOTAL:** \$359,132

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 2-story dwelling of frame exterior construction with 3,002 square feet of living area. The dwelling was constructed in 1954. Features of the home include a central air conditioning, a fireplace and a 768 square foot basement garage. The property has a 24,018 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .4 of a mile from the subject. The comparables have sites ranging in size from 12,641 to 20,000 square feet of land area that are improved with 2-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 2,432 to 3,634 square feet of living area. The homes were built from 1942 to 1977 and have basements, three of which have finished area. Each home has central air conditioning, one fireplace and a 483 or a 528 square foot garage. The comparables

sold from April to July 2022 for prices ranging from \$825,000 to \$1,335,000 or from \$310.91 to \$367.36 per square foot of living area, including land. The appellant marked on the appeal petition that the subject was an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$431,889. The subject's assessment reflects a market value of \$1,295,797 or \$431.64 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup> The board of review disclosed that 2023 was the first year of the General Assessment Cycle and an equalization factor of 1.0878 was applied in Downers Grove Township for the 2024 tax year.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located .35 of a mile to 1.05 miles from the subject. The comparables have sites ranging in size from 8,842 to 16,500 square feet of land area that are improved with 2-story dwellings of frame or frame and brick exterior construction ranging in size from 2,610 to 3,764 square feet of living area. The dwellings were built from 1918 to 1974 and have basements with four having finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from 492 to 816 square feet of building area. One home has an 850 square foot sport court. The comparables sold from April 2022 to May 2024 for prices ranging from \$1,105,000 to \$1,625,000 or from \$412.56 to \$446.76 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 submitted a letter arguing the board of review comparables #1, #3 and #4 have had extensive updating and remodeling and are considered superior to the subject. Each comparable has a basement unlike the subject and comparable #1 is located over 1 mile from the subject. The appellant submitted a Multiple Listing Service Sheet associated with each board of review comparable sale.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board, the Property Tax Appeal Board takes official notice that the subject property was the subject matter of appeal before the Board for the 2023 tax year under Docket No. 23-05356. (86 Ill.Admin.Code §1910.90(i)). In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$330,145 based on the evidence submitted by the parties. Furthermore, the Board finds that the subject property for tax year 2024 is an owner-occupied residence, which was not refuted by the board of review.

### **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

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<sup>1</sup> 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.

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 a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the total assessment as established by the Board for the 2023 tax year of \$330,145 should be carried forward to the 2024 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-05356 in which a decision was issued based upon the evidence presented by the parties reducing the subject's total assessment to \$330,145.<sup>2</sup> The record indicates that the subject property is an owner-occupied dwelling and that 2023 and 2024 are within the same general assessment period. The record further indicates that an equalization factor of 1.0878 was applied in Downers Grove Township for the 2024 tax year. Furthermore, there was no evidence the subject property recently sold establishing a different fair cash value. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus equalization.

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<sup>2</sup> The Property Tax Appeal Board decisions for the 2023 and 2024 tax years are being issued contemporaneously by the Board.

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:

January 20, 2026



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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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