



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

APPELLANT: Luke Goodwin
DOCKET NO.: 24-04679.001-R-1
PARCEL NO.: 09-12-312-004

The parties of record before the Property Tax Appeal Board are Luke Goodwin, 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 **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: \$126,207
IMPR.: \$568,898
TOTAL: \$695,105

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 3-story dwelling of frame exterior construction with 3,774 square feet of living area. The dwelling was built in 2017 and is approximately seven years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 484 square foot garage. The property has a 10,149 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of the overvaluation argument, the appellant submitted information on three comparable sales¹ located from one to six blocks from the subject property. The comparables have sites ranging in size from 13,416 to 21,960 square feet of land area and are improved with

¹ The appellant submitted comparable sales in a second grid analysis which are numbered #7, #8 and #9.

3-story dwellings of frame exterior construction ranging in size from 4,276 to 6,231 square feet of living area. The dwellings were built from 2011 to 2022. Each comparable has a basement with finished area, central air conditioning, one fireplace and a garage ranging in size from 765 to 1,490 square feet of building area. The comparables sold from March 2021 to June 2022 for prices ranging from \$2,185,000 to \$3,800,000 or from \$447.93 to \$609.85 per square foot of living area, land included.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of the inequity argument, the appellant submitted information on five equity comparables located in the same neighborhood code and within five block from the subject. The comparables are improved with 2-story or 3-story dwellings of brick, frame, or frame and brick exterior construction ranging in size from 3,537 to 4,878 square feet of living area. The dwellings were built from 2011 to 2024. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging from 453 to 1,490 square feet of building area. The comparables have improvement assessments ranging from \$470,528 to \$647,208 or from \$124.11 to \$142.82 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$641,667. The requested assessment reflects a total market value of \$1,925,194 or \$510.12 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The request would lower the subject's improvement assessment to \$515,460 or \$136.58 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 \$695,105. The subject's assessment reflects a market value of \$2,085,524 or \$552.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%. The subject has an improvement assessment of \$568,898 or \$150.74 per square foot of living area.

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 0.49 of a mile from the subject property. The comparables have sites ranging in size from 8,316 to 10,500 square feet of land area and are improved with 3-story dwellings of frame exterior construction that range in size from 3,491 to 3,986 square feet of living area that were built from 2018 to 2023. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 410 to 511 square feet of building area. The comparables sold from March 2022 to March 2024 for prices ranging from \$1,900,000 to \$2,475,000 or from \$532.06 to \$620.92 per square foot of living area, land included.

On equity grounds, the board of review submitted information on six equity comparables located in the same neighborhood code and within 0.51 of a mile from the subject property. The comparables are improved with 3-story dwellings of frame exterior construction ranging in size

² 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 Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

from 3,491 to 3,986 square feet of living area. The homes were built from 2018 to 2024. Each comparable has a basement, five of which have finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 410 to 704 square feet of building area. The comparables have improvement assessments ranging from \$556,105 to \$614,389 or from \$154.14 to \$167.82 per square foot of living area.

The board of review also submitted information depicting appellant equity comparable #5 sold in June 2023 for a price of \$3,426,354 or \$710.86 per square foot of living area, land included, which was not refuted by the appellant. The board of review submitted a copy of the property record card for this property which further disclosed the demolition of a “old house,” occupancy in June 2024 and a comment noted “2025 House complete. cw,” implying the reported sale price is associated with a new construction dwelling. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 is not warranted.

The parties submitted seven comparables sales and the board of review disclosed appellant’s equity comparable #5 also sold, for the Board’s consideration. The Board gives less weight to the appellant’s comparable sales and board of review comparables #3 and #4 which sold in 2021 or 2022, less proximate to the January 1, 2024 than other properties in the record. Furthermore, the Board gives little weight to the 2023 sale of appellant equity comparable #5 which appears to be an outlier with respect to sale price and per square foot sale price relative to other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate to the assessment date at issue and are generally similar to the subject in location, age, design and other features. These two comparables sold in February 2023 and March 2024 for prices of \$2,000,000 and \$2,150,000 or \$532.06 and \$612.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$2,085,524 or \$552.60 per square foot of living area, including land, which is bracketed by 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 did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The parties submitted eleven equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #2, #4 and #5 along with board of review comparable #3 which are less similar to the subject in design, dwelling size and/or unfinished basement amenity than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparables #1, #2, #4, #5 and #6 which are more similar to the subject in location, age, design, dwelling size and other features. These best comparables have improvement assessments ranging from \$470,528 to \$601,771 or from \$133.03 to \$167.82 per square foot of living area. The subject's improvement assessment of \$568,898 or \$150.74 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

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:

May 19, 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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