



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

APPELLANT: Mary McDaid 570 County Line Road  
DOCKET NO.: 24-04976.001-I-1  
PARCEL NO.: 03-24-209-015

The parties of record before the Property Tax Appeal Board are Mary McDaid 570 County Line Road, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$134,060  
**IMPR.:** \$206,105  
**TOTAL:** \$340,165

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story industrial building of masonry and steel exterior construction with 7,380 square feet of building area which was built in 1987 and is 37 years old. Features include a concrete slab foundation. The building is reported to have 3,960 square feet of office space and 3,420 square feet of warehouse space with 21-foot clear ceiling heights and two loading docks. The property has a 42,000 square foot site resulting in a 5.69:1 land-to-building ratio and is located in Bensenville, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on three comparable sales located from 1 mile to 4.5 miles from the subject. The comparables consist of one-story buildings of brick exterior construction

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<sup>1</sup> The appellant also marked "Contention of Law" as a basis of the appeal, but did not submit a brief raising a contention of law or citing any applicable legal authority in support thereof.

ranging in size from 7,284 to 7,692 square feet of gross building area. The buildings each have from 704 to 1,724 square feet of office space and from 5,560 to 6,988 square feet of warehouse space. The buildings were constructed in either 1976 or 1985. The buildings have ceiling heights of either 14 or 25 feet and either one or two loading docks. The parcels range in size from 18,000 to 21,819 square feet of land area with land to building ratios ranging from 2.34:1 to 2.99:1. The comparables sold from February 2022 to March 2024 for prices ranging from \$685,000 to \$710,000 or from \$92.30 to \$95.41 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$240,385, for an estimated market value of \$721,227 or \$97.73 per square foot of gross building 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 \$340,165. The subject's assessment reflects a market value of \$1,020,597 or \$138.29 per square foot of gross building area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 2.5 to 5.5 miles from the subject. The comparables consist of one-story or two-story buildings of masonry exterior construction ranging in size from 4,500 to 9,120 square feet of gross building area. Each comparable contains from 800 to 1,364 square feet of office space. The buildings were constructed from 1965 to 1986. Each building has a ceiling height of either 16 or 20 feet. The parcels range in size from 11,850 to 24,622 square feet of land area and have land to building ratios ranging from 2.11:1 to 5.47:1. The comparables sold from February 2023 to March 2024 for prices ranging from \$708,875 to \$1,021,440 or from \$104.06 to \$197.78 per square foot of gross building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables #1 and #2 differ from the subject in total building size.

### **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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2 and #3, which sold less proximate to the January 1, 2024 assessment date at

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<sup>2</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.

issue than other comparables in the record. The Board also gives reduced weight to the board of review's comparables #1, #2, and #3, which differ from the subject in age.

The Board finds best evidence of market value in this record to be the appellant's comparable #1 and the board of review's comparable #4, which sold proximate to the assessment date at issue and are most similar to the subject in age and building size. These comparables sold in June 2023 and March 2024 for prices of \$685,000 and \$1,021,440 or \$93.84 and \$112.00 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$1,020,597 or \$138.29 per square foot of gross building area, including land, which is bracketed by the two best comparable sales in this record overall and is above the best comparables on a per-square-foot basis. The Board finds the subject's assessment to be reasonable given the subject's significantly larger site in relation to each of the comparables. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

April 21, 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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