



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

APPELLANT: Dean Englehardt  
DOCKET NO.: 17-05277.001-I-1  
PARCEL NO.: 03-02-201-017

The parties of record before the Property Tax Appeal Board are Dean Englehardt, the appellant, by attorney Dennis M. Nolan, of the Law Office of Dennis M. Nolan, P.C. in Bartlett; 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:** \$57,580  
**IMPR.:** \$103,544  
**TOTAL:** \$161,124

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 2017 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 one-story masonry and metal industrial building that was constructed in 1968 and has 5,760 square feet building area. The building has 1,440 square feet of finished office area or 25% of the building. The structure has an exterior height of 16 feet and features one overhead door. The property has a 27,600 square foot or .63-acre site resulting in a land to building ratio of 4.79:1. The subject is located in Elk Grove Village, Addison Township, DuPage County.

Dennis M. Nolan appeared before the Property Tax Appeal Board on behalf of the appellant contending overvaluation as the basis of the appeal.<sup>1</sup> In support of the overvaluation argument, appellant's counsel submitted information on seven comparable sales. Mr. Nolan stated that in

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<sup>1</sup> A consolidated hearing was held for tax years 2016, 2017 and 2018 under Docket Nos. 16-06101.001-I-1, 17-05277.001-I-1 and 18-04549.001-I-1. A separate decision will be issued for each matter.

preparing the evidence he chose the best available comparables that sold near the lien date in question and were most similar to the subject in building square footage, age, land to building ratio and percentage of office space. He submitted a grid analysis with information on the subject and the seven comparable sales, along with a brief outlining his analysis and argument and the CoStar report associated each comparable sale. Nolan stated that, as CoStar reports sometimes contain inaccuracies, he then compared the information on the CoStar reports with the information on the assessor's property record cards and any discrepancies were then noted by hand on the CoStar reports submitted as evidence herein.

The seven comparables submitted by the appellant are all located in Addison Township and consist of one-story masonry warehouse or industrial buildings that were built from 1950 to 1977. The buildings range in size from 3,750 to 7,410 square feet of building area and have from 234 to 1,363 square feet of office area or from 5% to 24% of finished office area. The comparables have sites ranging in size from 7,500 to 20,078 square feet of land area resulting in land to building ratios ranging from 1.76:1 to 3.53:1. The comparables sold from March 2015 to December 2016 for prices ranging from \$240,000 to \$605,000 or from \$60.81 to \$88.00 per square foot of building area, including land. The CoStar reports submitted by Mr. Nolan show that comparable #5 was an REO sale which had multiple bidders and sold for more than the asking price and the comparable #6 had been on the market for 23 months when it was purchased by an adjoining landowner as a sale and leaseback.

Based on this evidence and argument, appellant requested a total assessment of \$168,463 which would reflect a market value of approximately \$505,440 or \$87.75 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,670. The subject's assessment reflects a market value of \$542,064 or \$94.11 per square foot of building area, including land, when using the 2017 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

Matthew Rasche appeared on behalf of the board of review. In support of the board of review's contention of the correct assessment, Mr. Rasche called Frank Marack, chief deputy assessor for Addison Township, as his witness. Mr. Marack testified that he had chosen the five comparables presented in this case<sup>2</sup> and in doing so he looked for properties with that were similar to the subject in land to building ratio and percentage of office space. In his opinion, the subject has a large land to building ratio and high percentage of office space for a building its size which he noted also makes it difficult to find good comparables. Mr. Marack further stated that as the appellant had filed appeals for 2016, 2017 and 2018 tax years which are all within the same quadrennial assessment period, he used the same evidence for all three appeals then multiplied by that year's equalization factor. The Notes on Appeal submitted into evidence by the board of review contain a notation stating to "[p]lease see evidence presented by the Addison Township Assessor indicating that this parcel has a prior pending appeal (16-06101) and the assessment has

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<sup>2</sup> Two of the board of review comparables were also submitted by the appellant in his 2017 appeal. Appellant's comparables #5 and #7 are the same properties as board of review comparables #3 and #2, respectively.

only been changed due to a township factor of 1.0831, which was applied to all properties in the township.”

The five comparables presented in the 2016 case and adopted by the board of review for the 2017 appeal consist of one-story masonry buildings located from three blocks to 5½ miles from the subject property. The structures were built from 1950 to 1973 and range in size from 2,625 to 11,491 square feet of building area with from 8.89% to 62.78% office area. The comparables have sites ranging in size from 12,743 to 83,249 square feet of land area resulting in land to building ratios ranging from 3.40:1 to 7.71:1. The comparables sold from August 2014 to February 2016 for prices ranging from \$270,000 to \$1,150,000 or from \$72.31 to \$102.86 per square foot of building area, including land.

Mr. Marack testified that prepared a grid using a +, - or = scale to make quantitative and qualitative adjustments to the comparables for building size, land to building ratio, building height and percentage of office space. Based on his analysis, he arrived at an adjusted range of \$73.39 to \$88.44 per square foot of building area, including land. Marack testified that although the unadjusted comparables already bracketed the subject and support the current assessment, he made the adjustments to further support the range. Marack arrived at an estimated market value of \$484,000 or \$84.00 per square foot of building area, land included, as of January 1, 2016.

Rasche asked Marack if he had come across appellant’s comparable sales when he was looking for his comparables. Marack stated that he had seen them but had not chosen any of them due to the dates of sale and due to their differences from the subject in land to building ratio, age, and finished office area. He opined that the appellant’s comparables would require adjustments too large to accurately render an accurate opinion of value.

Upon further questioning by Mr. Rasche, Marack opined that board of review comparable #3 was the best comparable in the record as it sold more proximate in time to the lien date at issue, is only 800 square feet smaller than the subject property, has a similar land to building ratio and similar percentage of finished area to the subject but is 20 years older than the subject. It has an unadjusted value of \$81.00 per square foot of building area, including land, Based on the aforementioned factors, he determined an adjusted price per square foot of \$87.48 for board of review comparable #3, which is in keeping with his final conclusion of value for the subject property of \$84.00 per square foot of building area, including land.

Upon cross-examination by Mr. Nolan, Marack agreed that the PTAX-203 submitted by the board of review indicates that comparable #3 was marked as an REO-sale and shows that it was a bank-owned property that sold through foreclosure. Mr. Nolan also questioned Marack about the Notes on Appeal submitted to PTAB by the board of review in docket no. 16-06101 which contain a notation on the first page stating “Please see attached evidence prepared by the Addison Township Assessor’s Office indicating a market value of \$484,000. The Board of Review is requesting confirmation of the present assessment to reflect this value.” Marack agreed that this notation appears on the Notes on Appeal and that the board of review had requested PTAB adopt the 2016 evidence in the appeals for the subsequent tax years.

Based on the above evidence and argument, the board of review requested confirmation of the subject’s current assessment.

### **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 a reduction in the subject's assessment is warranted.

The parties submitted ten comparable sales to support their respective positions before the Board, as two comparables were common to both parties. As an initial matter, the Board has given no weight to the adjustment process utilized by Marack and finds the raw data presented by both parties is sufficient to render a decision in this proceeding. The Board gave less weight to the appellant's comparables #2, #3, #6 and #7 (which is the same property as board of review comparable #2) as the sale of appellant's comparable #2 occurred more than 21 months prior to the January 1, 2016 assessment date at issue, appellant's comparables #3 and #7/board of review comparable #2 are smaller buildings with smaller sites when compared to the subject, and appellant's comparable #6 was a sale and leaseback which was purchased by a neighboring owner. The Board also gave less weight to board of review comparables #1, #4 and #5 as their 2014 sales are dated relative to the January 1, 2017 assessment date at issue. Further, board of review comparable #5 is a significantly larger building, has more land area, a larger land to building ratio and more office finish when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #4 and #5, which is the same property as board of review comparable sale #3 and the comparable that Mr. Marack opined was the best one in the record. These most similar comparables sold more proximate in time to the assessment date at issue for prices ranging from \$405,000 to \$450,000 or from \$60.81 to \$81.00 per square foot of building area, including land. The subject's assessment reflects a market value of \$542,064 or \$94.11 per square foot of building area, including land, which falls above the range established by the best comparable sales in this record. The Board also gave some weight to Mr. Marack's testimony that the subject should be valued at \$84.00 per square foot of building area, including land. After considering adjustments to the comparables for differences from the subject in land area, building size, land to building ratio and percentage of finished office area, along with the evidence and testimony herein, the Board finds a reduction in the subject's assessment is justified commensurate with the board of review's evidence setting forth an opinion of market value for the subject of \$484,000.

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 20, 2021



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

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