



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

APPELLANT: Grind Lap Services, Inc  
DOCKET NO.: 18-04567.001-I-1  
PARCEL NO.: 03-29-301-026

The parties of record before the Property Tax Appeal Board are Grind Lap Services, Inc, 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 **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:** \$125,810  
**IMPR.:** \$395,510  
**TOTAL:** \$521,320

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 2018 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 industrial building with 27,680 square feet of gross building area. The dwelling was constructed in 1981. Approximately 8.96% of the building or 2,480 square feet is office space. The building has an exterior ceiling height of 18 feet. The property has a 52,500 square foot site resulting in a land to building of 1.90:1. The property is located in Addison, Addison Township, DuPage County.

The parties appeared before the Property Tax Appeal Board on March 31, 2021, via video conferencing technology using the Webex virtual platform pursuant to prior written notice dated February 2, 2021. Upon inquiry at the commencement of the virtual hearing, neither party posed any objection to use of this virtual hearing format. Appearing virtually on behalf of the appellant was its attorney, Dennis M. Nolan, and appearing virtually on behalf of the DuPage County Board of

Review was Carl Petersen, board of review member, along with his witness appearing virtually, Frank A. Marack, Jr., Chief Deputy Assessor in Addison Township.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted Exhibit 1, consisting of a spreadsheet with information on six comparable sales located in Addison Township and the cities of Addison, Bensenville and Elmhurst. Included in the appellant's evidence were also copies of applicable Co-Star data sheets.

At the hearing, Attorney Nolan summarized the grid data set forth in Exhibit 1 to the appellant's appeal. The comparable properties have sites ranging in size from 38,768 to 137,344 square feet of land area which have each been improved with a one-story industrial building of masonry exterior construction built between 1963 to 1981. The buildings range in size from 21,658 to 39,285 square feet of building area. The comparables have office space ranging in size from 1,176 to 13,824 square feet of office area or from 3% to 38% of building area. The buildings have exterior heights ranging from 12 feet to 20 feet<sup>1</sup> and the properties present land-to-building ratios ranging from 1.79:1 to 3.73:1. The comparables reportedly sold from March 2016 to October 2018 for prices ranging from \$862,562 to \$2,000,000 or from \$29.02 to \$54.25 per square foot of building area, land included

Nolan was asked that since the range of his comparables submitted was \$29.02 to \$54.25 per square foot of building area how did he arrive at his request of \$55.00 per square foot of building area? His response was based on the comparables submitted. Nolan was asked about his comparable #3 and the office amount on the CoStar report showing 7,384 or 21.23% whereas on his grid analysis it is showing 2,944 or 9%. He stated that he used the amount listed from the county's records and not the amount on the CoStar report.

Based on this evidence, the appellant requested that the assessment be reduced to \$507,416 to reflect a market value of \$1,522,400 or \$55.00 per square foot of building area including land, based on the statutory level of assessments of 33.33% as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$521,320. The subject's assessment reflects a market value of \$1,566,466 or \$56.59 per square foot of gross building area, land included, when using the 2018 three year average median level of assessment for DuPage County of 33.28% as determined by the Illinois Department of Revenue.

Peterson called as his witness Frank Marack, Jr., Chief Deputy Addison Township.

In support of its contention of the correct assessment the board of review submitted information which was prepared by Aaron Croker and reviewed by Frank Marack Jr. of the Addison Township Assessor's Office. The evidence included a market approach sheet with limited descriptive information, a photograph, market adjustment grid with qualitative adjustments and MyDec (PTAX-203 Illinois Real Estate Transfer Declaration) on five comparable sales located

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<sup>1</sup> The appellant's comparable ceiling height information was taken from the CoStar report submitted by the appellant.

in Addison and Bensenville with one shared comparable. The comparables have sites ranging from 46,500 to 137,650 square feet of land area. The comparables are improved with four, one-story industrial buildings and one, part one-story and part two-story industrial building of masonry or masonry and metal exterior construction ranging in size from 24,150 to 35,055 square feet of building area. The comparables were built from 1970 to 1979. Features of the buildings include an office space ranging from 4.75% to 20.44% of building area and land to building ratio ranging from 1.85:1 to 3.94:1. The exterior ceiling heights are either 18 or 20 feet. The comparables sold from March 2016 to January 2018 for prices ranging from \$1,473,150 to \$2,600,000 or from \$45.64 to \$74.41 per square foot of building area, land included.

The adjustment grid was prepared by Marack and depicted qualitative +/- and/or = adjustments applied to the five comparables for factors of time (date of sale), location, building size, land-to-building ratio, construction, age, condition, number of units, building height and/or percentage of office space. On the adjustment grid from this process, Marack set forth adjusted sales prices for the five comparables ranging from \$48.15 to \$65.11 per square foot of building area, including land.

The appellant's attorney requested for impeachment purposes only to send copies of CoStar reports on the board of review's comparables to disclose that board of review comparable #2 was a 1031 exchange and board of review comparable #3 is a multi-tenant building and not a single use. The board of review objected.

The Board hereby overrules the objection by the board of review and will give appropriate weight to the reports submitted.

### **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 Board finds little weight was given to the CoStar reports submitted by the appellant for impeachment purposes. The CoStar report for the board of review comparable #2 states it was a 1031 exchange and according to the 2018 PTAX-203 Illinois Real Estate Transfer Declaration there is no indication that it was a 1031 sale. Also The CoStar report for board of review comparable #3 indicates that the property had multi tenants. As to the possibility that some of the comparables were leased at the time of the sale, the Property Tax Appeal Board is not able to draw a conclusion as to how the leases may have impacted the purchase prices without knowing the terms of the lease.

The parties submitted a total of 11 comparable sales with varying degrees of similarity to the subject in order to support their respective positions before the Property Tax Appeal Board. The Board finds that Marack made qualitative adjustments to the comparables he selected to account for differences between the properties. However, the adjustments are subjective in nature making it difficult to place reliance on the calculations.

The Board gave less weight to the appellant's comparables #1 and #3 along with the board of review comparables #2 as the comparables sold in March or June 2016, which are dated and less likely to be indicative of fair market value as of the subject's January 1, 2018, assessment date. The board gave less weight to the board of review comparable #4 as this property was a different design when compared to the subject. The Board gave less weight to the appellant's comparables #2, #5 and #6 as these properties have a lower ceiling height when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4/board of review comparable sale #5 along with board of review comparable sales #1 and #3. These comparables have varying degrees of similarity when compared to the subject and sold more proximate in time to the assessment date at issue. These most similar comparables sold for prices ranging from \$1,473,150 to \$1,680,000 or from \$45.64 to \$61.00 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$1,566,466 or \$56.59 per square foot of gross building area, including land, which is within the range as established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds no reduction in the subject's assessment is 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.



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Chairman



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Member



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Member

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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: June 27, 2023



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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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