



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

APPELLANT: Sanket Shah
DOCKET NO.: 20-08253.001-R-1
PARCEL NO.: 09-11-102-022

The parties of record before the Property Tax Appeal Board are Sanket Shah, the appellant, by attorney Dan M. Collander, of Collander Law Offices, Ltd. in Naperville,¹ and the DuPage County Board of Review, appearing at hearing by its chairman, Charles Van Slyke.

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: \$ 71,500
IMPR.: \$244,750
TOTAL: \$316,250

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 2020 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 dwelling of brick exterior construction with 2,766 square feet of living area. The dwelling was constructed in 1996. Features of the home include a basement with finished area,² central air conditioning, two fireplaces³ and a two-car garage containing 720 square feet of building area. The property has a 10,584 square foot site and is located in Clarendon Hills, Downers Grove Township, DuPage County.

¹ Appellant's Hearing Exhibit B provided at hearing depicts authorization for the appearance of Attorney Collander by the appellant.

² The appellant reports the basement is fully finished whereas the assessing officials report and assess as an unfinished basement.

³ The appellant reports the dwelling contains two fireplaces while the assessing officials assess the property based upon one fireplace.

The appellant appeared for hearing via Attorney Dan Collander contending overvaluation as the basis of the appeal. As part of the appeal petition, the appellant acknowledged that the subject property was purchased in May 2020, five months after the valuation date herein of January 1, 2020, for a price of \$950,000.

In support of the overvaluation argument, the appellant presented nine comparable sales along with the testimony of Ralph F. Tellefsen, III. In the course of establishing his credentials to provide testimony, the appellant moved to admit Appellant's Hearing Exhibit A, a three-page document entitled "Circular [*sic*] Vitae" of the witness which was admitted without objection. The document describes his experiences in his parents' real estate office filing and documenting dates and sales prices of real estate listing sheets followed by his subsequent involvement as a licensed attorney as of 2012 in real estate tax assessment appeal hearings in DuPage County.

The witness was subjected to *voir dire* by both the board of review chairman and the Administrative Law Judge (ALJ). Tellefsen testified that his experience in the assessment industry began in 2009 when he was tutored by Chairman Van Slyke on how to do assessment verifications. With that information, Tellefsen began a new part of his law practice which slowly began and by 2012 had grown to multiple DuPage County townships. He eventually pursued up to 60 real estate assessment appeals annually at the county level. By 2013 or 2014, Tellefsen also began filing appeals before the Property Tax Appeal Board. Appellant's Exhibit A states that Tellefsen "retired" from the practice of law in 2018 "but continued real estate assessment appeals" having created Get RealTax, LLC "as an entity to add new clients to my current client list."⁴ Tellefsen agreed on *voir dire* that he was performing work as a "tax rep[resentative]" and not as an attorney. The witness testified he completed the grid of comparable properties having had the client sign a power of attorney. Appellant's Hearing Exhibit C, signed by Shah, authorizes Tellefsen to present evidence on his behalf at the hearing; the purported power of attorney was not submitted in this matter. Moreover, Appellant's Hearing Exhibit C is formatted with a typed signature line "By: Ralph F. Tellefsen, III – His Attorney in Fact" which is stricken through by pen.

Besides his work experience, the ALJ inquired of Tellefsen's educational background in the assessment field. The witness characterized his experience as "seat-of-the-pants" along with having gone to law school and business school. He has not attended any of the Illinois Department of Revenue courses concerning the assessment of properties nor any courses offered by the Illinois Property Assessment Institute (IPAI) or any appraisal courses.

In light of the foregoing lack of an educational background in the assessment field, the board of review objected to Tellefsen being allowed to testify in this proceeding. In response, Attorney Collander argued that procedurally the rules of the Property Tax Appeal Board do not mandate any particular educational requirements for a witness to testify at hearing and argued that practical experience in a field is valuable. The objection was taken under advisement by the Board for issuance of a ruling within this decision in light of the witness' educational

⁴ As of March 9, 2018, Tellefsen was placed on interim suspension until further order of the Court during the pendency of attorney disciplinary proceedings (Case No. 2018PR00003). Eventually he was disbarred on consent as of January 29, 2019 (Case No. 2018PR00086).

background, basis for selection of the comparables and the remuneration arrangement with the appellant.

Having heard the respective arguments of the parties, the Board finds that Tellefsen may testify as a witness in this proceeding. Furthermore, the Board finds that Tellefsen's background and/or lack of education in the assessment field goes to the weight and credibility of his testimony but not to its admissibility where the data presented consists merely of raw, unadjusted sales data with property characteristics as set forth in the multi-page grid analyses filed in the Residential Appeal petition that is already a part of this appeal.

The appellant's Section V grid analyses contain information on nine comparable sales, where the comparables set forth on pages two and three have been renumbered by the Property Tax Appeal Board ultimately denoting all the properties as comparables #1 through #9. Tellefsen testified that he examined available material from the township as well as the Multiple Listing Service (MLS) and with the help of his client, he was able to select these comparables.

As set forth in the grid analyses, each of the comparables is located within the same neighborhood code as is assigned to the subject property and within a mile from the subject. The parcels range in size from 8,409 to 17,933 square feet of land area and are improved with two-story dwellings of brick or frame exterior construction. The homes were built from 1953 to 1999 and range in size from 2,590 to 4,356 square feet of living area. Eight of the comparables have basements with finished area and comparable #6 does not have a basement foundation. Features include central air conditioning, one to three fireplaces and a two-car garage ranging in size from 400 to 966 square feet of building area. The comparables sold from March 2017 to June 2018 for prices ranging from \$580,000 to \$1,030,000 or from \$206.55 to \$325.12 per square foot of living area, including land.

At hearing, Tellefsen highlighted the similarities between the subject property and comparable #1 noting in particular the identical total sale price from June 2018 to the subject's May 2020 sale price, but the comparable is 659 square feet larger than the subject suggesting that the subject property should have a lesser market value. Tellefsen made a similar argument concerning appellant's comparable #2, the sale occurred in February 2018, reiterating the premise that the subject should have a lesser overall value than this property when applying this per square foot sale price given that the subject is smaller. As to the board of review's comparable sales data, Tellefsen asserted that at the local hearing, the size of the appellant's comparables was challenged but yet the board of review has included larger dwellings in its submission before the Property Tax Appeal Board. Given the foregoing, Tellefsen summarily contended that in light of the appellant's comparables herein, the subject property has been over-assessed. Tellefsen acknowledged that the appellant purchased the subject property for \$950,000 as reported, but contended "if that was dispositive, we wouldn't be here." To further questions of the ALJ, the witness acknowledged that the sale price was "substantial evidence" of fair cash value, but claimed it was not dispositive. Tellefsen argued that the nine comparable sales presented by the appellant is overwhelming evidence to the contrary.

Based on the foregoing evidence and argument, the appellant requested a total assessment reduction to \$270,000, which would reflect a market value of approximately \$810,000 or

\$292.84 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

In cross-examination by the board of review, Tellefsen opined, for the subject's neighborhood code, the market values as of January 1, 2020 had not changed since the 2018 sales prices depicted as appellant's comparables #1 and #2.

As additional cross-examination, the ALJ inquired how Tellefsen chose the comparables to which he responded that the Downers Grove Township website provides helpful data to find comparables as well as a search of the MLS was a vital tool. When questioned about the important characteristics he was analyzing, Tellefsen testified that the biggest one was square footage or dwelling size and then there was the three-year timeframe to abide by. When asked if age was a consideration, the witness acknowledged that it was and particularly concerning homes built in the later 1990s and he opined that six of the nine comparables were within an appropriate timeframe for age. The witness was asked if foundation type was a consideration to which Tellefsen opined that it was not and discussed characteristics of exterior construction and construction quality grade; he did not address the question of foundation (i.e., basement, crawl-space, concrete slab). Upon further questioning, Tellefsen acknowledged that comparable #5 was built in 1953 and comparable #6 has no basement. While the witness acknowledged that these properties were not comparable to the subject in age or foundation type, he stated that the point here is to get as many comparables as possible recognizing that there may be flaws and to use it for what it may be worth. As to the comparables which sold in 2017, Tellefsen articulated these sales were within three years of January 1, 2020 but also acknowledged that sales more remote to the assessment date at issue were entitled to less weight than sales that occurred more proximate to the valuation date. When questioned about comparable #7 that is 1,590 square feet larger than the subject, Tellefsen testified the property was comparable to the subject on a price per-square-foot basis. The witness did not personally view any of the comparable properties and he did not inspect the subject property. He used MLS data to verify the characteristics of the comparables and made noted corrections to some of the assessor's recorded data denoted with asterisks concerning bathroom count and fireplace count information. Lastly, Tellefsen stated that his fee arrangement with the appellant is that there is no charge unless a reduction is granted at which point he is paid 50% of the property tax savings. Thus, the witness acknowledged that his contingency arrangement is based on the outcome of the appeal.

The board of review appeared submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,250. The subject's assessment reflects a market value of \$946,856 or \$342.32 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

Chairman Van Slyke called Anthony Pacilli, Chief Deputy Township Assessor in Downers Grove Township, as his witness. He testified that for education, he is a Certified Illinois Assessing Official and also a licensed real estate broker. Prior to his current employment at Downers Grove Township, Pacilli was the Chief Commercial Deputy in Lisle Township and he has about 12 years of experience in the township assessing field.

As to the appellant's comparable properties besides the previous testimony and questions, Pacilli noted that the appellant presented no sales data that occurred within one year of the valuation date of January 1, 2020.⁵

Pacilli or his office prepared data both summarizing the appellant's comparables and information on four comparable sales presented by the board of review in support of the subject's assessment. Three of the four board of review comparables are located within the same neighborhood code as is assigned to the subject property. The parcels range in size from 9,096 to 9,885 square feet of land area and are improved with either two-story or three-story dwellings of brick or frame exterior construction. The homes were built from 1992 to 2003 and range in size from 2,740 to 3,555 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one or three fireplaces and garage ranging in size from 441 to 576 square feet of building area. The comparables sold from February 2017 to May 2020 for prices ranging from \$885,000 to \$1,255,000 or from \$322.99 to \$353.02 per square foot of living area, including land. Besides the fact that these sales support the subject's estimated market value based on its assessment, the witness contended that these sales also support the subject's May 2020 purchase price of approximately \$343.00 per square foot of living area, including land, which was advertised prior to sale and included brokers' fees on the closing statement to two entities.

Finally, Pacilli testified that when there is an arm's length sale transaction, the sale of the subject is best evidence of market value. Given his experience in Downers Grove Township along with his work with sales ratio studies in the office, Pacilli disagreed with the assertion that sales prices had not fluctuated since 2018 in this neighborhood code. He testified that market values have been on the rise for the past six or seven years, with increases each and every year.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

The ALJ questioned Pacilli concerning board of review comparable #2 given its larger dwelling size when compared to the subject. The witness responded that the subject dwelling is one of the smallest homes in the neighborhood but the other amenities of comparable #2 matched the subject more closely. In this regard, Pacilli noted the appraisal theory that a larger home will sell for less on a per-square-foot basis than a smaller home with similar features. The witness also acknowledged that board of review comparable #3 which sold in February 2017 was the weakest comparable property in terms of date of sale and opined that an upward adjustment would be necessary due to the sale date.

When given an opportunity to present rebuttal, counsel for the appellant made arguments asserting that the board of review comparables support the proposition that the subject property has been overvalued. In this regard, counsel asserted that comparable #1 is very similar to the subject but shows a sale price that is \$65,000 less than what the appellant paid for the subject property. He next argued that comparable #2, if the additional finished basement area were analyzed as part of the sale price per square foot, the subject is again overvalued. Attorney

⁵ Pacilli stated that appellant's comparable #6 was re-sold in 2020 although the dwelling was built in 1969 and has no basement making it dissimilar to the subject. The Board finds there is nothing in the record concerning a 2020 sale date for this property and as such, the Board has not further considered this evidence.

Collander argued that comparable #3 shows that the appellant paid too much for his home in May 2020 and similarly comparable #4's sale price per square foot depicts that the subject has been overvalued.

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.

As an initial matter, the Property Tax Appeal Board finds that the issue of Tellefsen's credibility continues beyond this particular appeal. As stated above, Tellefsen claims that he "retired" from the practice of law; the Board finds this characterization is emblematic of a pattern of deceit Tellefsen has engaged in before this Board. Tellefsen was disbarred – albeit by consent – upon his conviction for possession of child pornography. (See the ARDC Exhibit PTAB placed into evidence; <https://abc7chicago.com/ralph-tellefsen-elmhurst-lawyer-child-porn/2351827/>; and <https://www.chicagolawbulletin.com/illinois-supreme-court-disbars-7-and-suspends-10-in-january-orders-20190201>).

More troubling, despite being disbarred, Tellefsen has sought to represent himself as an attorney before this Board. On multiple occasions, Tellefsen has represented himself as an "attorney in fact" before this Board. (See PTAB Docket Nos. 21-06978; 21-06982; 21-06985; and 21-07075). In a similar vein, Appellant's Hearing Exhibits B and C each contain the verbiage that Tellefsen is the appellant's "attorney in fact." In fact, Tellefsen is not an attorney. The Board finds Tellefsen lacks credibility in the assessment field and gives no weight to his testimony to the extent he sought to present more than the mere characteristics of the nine comparable properties contained within the Section V grid analysis. For instance, Tellefsen testified in a manner contrary to the principle of the economies of scale holding that all factors being equal, as the size of the property increases, the per unit value decreases and, in contrast, as the size of a property decreases, the per unit value increases. Moreover, despite applicable case law cited herein, Tellefsen opined that a recent sales price of the subject property, in the absence of other evidence, was not dispositive of fair cash value. He also erroneously indicated that the volume and/or quantity of comparable sales data was more important than the quality of the comparable data when analyzed against the subject property. This proposition is contradicted by the instructions in the Section V grid, "[a]ll comparables should be similar to the subject in location, size, design, age, and amenities." Finally, the acknowledged fee arrangement Tellefsen has with the appellant implies a bias in the selection of the comparable sales data since the fee is contingent on the outcome of this appeal and further undermines his credibility in this proceeding.

The parties presented a total of thirteen comparable sales along with data on the recent sale of the subject property for the Board's consideration. Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing,

and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983). See also, People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). In light of these holdings, the Board finds that the comparable sales submitted by both parties should be given less weight overall as the subject's recent sale price is practically dispositive of this appeal given the arguments which relate solely to market value.⁶

Therefore, the Board finds the best evidence of the subject's fair market value in the record is the May 2020 sale for \$950,000. The Property Tax Appeal Board finds the sale was not a transfer between family or related parties; the property was advertised for sale in the multiple listing service and involved realtors for both parties to the transaction. Furthermore, the Board finds there is no evidence in the record that the sale price was not reflective of the subject's market value at the time of sale. Moreover, neither the appellant nor the board of review contested the arm's-length nature of the subject's sale. Based on the foregoing facts, the Property Tax Appeal Board finds the subject's May 2020 sale price of \$950,000 was arm's-length in nature and reflective of fair cash value.

However, the Board finds in analyzing the entire record consisting of thirteen comparable sales, it is appropriate to give reduced weight to appellant's comparable sales #5 and #6 due to their older dates of construction when compared to the subject dwelling and due to comparable #6 lacking a basement which is a feature of the subject home. Additionally, it is appropriate for the Board to give reduced weight to appellant's comparables #7 through #9 along with board of review comparable #3 as each of these properties sold in 2017, dates which are each more remote in time to the valuation date at issue of January 1, 2020 than other sales in the record and thus would be less likely to be indicative of the subject's estimated market value.

As to the available best comparable sales in the record, the Board finds the best evidence of market value to be appellant's comparable sales #1 through #4 along with board of review comparable sales #1, #2 and #4 which are similar to the subject in design, age, dwelling size and most features. These most similar comparables sold from February 2018 to May 2020 for prices ranging from \$894,413 to \$1,100,000 or from \$264.33 to \$353.02 per square foot of living area, including land.

However, and most importantly on this record, it is undisputed that the taxpayer purchased the subject property in May 2020 for \$950,000 or \$343.45 per square foot of living area, including land, in an arm's length sales transaction after the property was advertised on the open market. Additionally, the Board finds the best comparable sales in the record support the conclusion that the subject's purchase price is reflective of fair cash value.

⁶ The appellant did not make nor was pursuing any type of sales ratio argument as confirmed with appellant's counsel during hearing.

The subject's assessment reflects a market value of \$946,856 or \$342.32 per square foot of living area, including land, which is below the subject's recent purchase price and within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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

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: January 17, 2023



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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