



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

APPELLANT: Martin Sorice  
DOCKET NO.: 21-06959.001-R-1  
PARCEL NO.: 06-10-223-024

The parties of record before the Property Tax Appeal Board are Martin Sorice, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$123,580  
**IMPR.:** \$351,220  
**TOTAL:** \$474,800

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 2021 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 frame exterior construction with 4,452 square feet of living area. The dwelling was constructed in 2019 and is approximately two years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 774 square foot attached garage. The property has an approximately 25,426 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within 0.40 of a mile from the subject property.<sup>1</sup> The comparables have sites that range in size from 10,500 to 15,652 square feet of land area and are improved with two-story dwellings with a mixture of brick, stone,

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<sup>1</sup> Some property details for the appellant's comparables are found in their respective property record cards which were submitted by the board of review.

frame, aluminum or vinyl exterior construction ranging in size from 3,858 to 4,632 square feet of living area. The dwellings range in age from 13 to 23 years old. Each comparable has a basement, with two having either 28 or 2,099 square feet of finished area. Each dwelling has central air conditioning, one or three fireplaces and an attached garage ranging in size from 500 to 764 square feet of building area. Comparables #1 and #3 each have an inground swimming pool while comparable #2 has a 400 square foot detached garage. The properties sold from May 2018 to July 2020 for prices ranging from \$932,000 to \$1,200,000 or from \$241.58 to \$271.91 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$382,119 which reflects a market value of \$1,146,472 or \$257.52 per square foot of living area, land included, 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 \$474,800. The subject's assessment reflects a market value of \$1,420,281 or \$319.02 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for DuPage County of 33.43% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.84 of a mile from the subject property.<sup>2</sup> The comparables have sites that range in size from 8,564 to 12,000 square feet of land area and are improved with two-story dwellings that have a mixture of vinyl, aluminum, brick, stone and Dryvit exterior construction ranging in size from 3,948 to 4,769 square feet of living area. The homes were built from 2013 to 2020. Each comparable has a basement, with five having finished area. Each dwelling has central air conditioning, one or two fireplaces and a garage ranging in size from 447 to 756 square feet of building area. Comparable #2 has a 176 square foot inground swimming pool. The properties sold from August 2018 to May 2020 for prices ranging from \$1,260,000 to \$1,565,000 or from \$306.60 to \$349.98 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 nine comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #1 and #2 along with board of review comparables #2 and #5 which sold in 2018, less proximate to the January 1, 2021 assessment date than other properties

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<sup>2</sup> Supplementary details for the board of review's comparables, not disclosed in its grid analysis, were found in the respective property record cards.

in the record. The Board also gives less weight to each of the appellant's comparables which are older in age when compared to the subject and other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #3, #4 and #6 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design, dwelling size and some features. However, each of these best comparables has a smaller site size relative to the subject, and three of these best comparables include a finished basement unlike the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from January to May 2020 for prices ranging from \$1,260,000 to \$1,565,000 or from \$318.24 to \$349.98 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,420,281 or \$319.02 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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: December 19, 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

AGENCY

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