



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

APPELLANT: David Rachus
DOCKET NO.: 21-06975.001-R-1
PARCEL NO.: 05-01-204-002

The parties of record before the Property Tax Appeal Board are David Rachus, the appellant, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby **dismisses** this appeal for violating the procedural rules of the Board.

Statement of Facts

This residential assessment appeal was timely postmarked on April 22, 2022 in order to challenge the 2021 assessment issued on March 24, 2022 by the DuPage County Board of Review. The appellant was identified as David Rachus. However, the Residential Appeal petition was signed as follows:

“David Rachus by Ralph F. Tellefsen III, his attorney in fact”

Conclusion of Law

Pursuant to Section 1901.30(d) of the Board’s procedural rules:

Appeals filed with the Property Tax Appeal Board **shall bear a signature of the contesting party or the contesting party's attorney** on at least one petition, and shall be filed with the Clerk of the Property Tax Appeal Board. Corporations, limited liability companies (LLC), partnerships, and other similar entities, and taxing districts shall be represented at all stages before the Property Tax Appeal Board by any person licensed to practice law in the State of Illinois. By signing a petition or filing an appearance, the attorney certifies that he or she has the authority to appear and/or act on behalf of a party in the proceeding. (See Section 1910.70.) [Emphasis added.]

(86 Ill.Admin.Code §1910.30(d)).

In addition, pursuant to Section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)), the Board may take judicial notice of previous decisions issued by the Board. Section 1910.90(i) of the rules of the Property tax Appeal Board states:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

The Board hereby takes judicial notice of Docket No. 20-08253, *Sanket Shah* (January 17, 2023), which proceeded to hearing before the Property Tax Appeal Board in DuPage County. In that case, Tellefsen was presented as a witness. In the *Shah* case, the Board issued the following relevant factual findings:

In the course of establishing Tellefsen's 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 DuPage County Board of Review Chairman Charles 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."¹ 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.

¹ 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).

As in the *Shah* case, Tellefsen claimed that he "retired" from the practice of law. The Board found this characterization was emblematic of a pattern of deceit Tellefsen has engaged in before the Property Tax Appeal Board.

As further detailed in *Shah*, 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) and now the instant appeal where the Residential Appeal petition has been signed “David Rachus by Ralph F. Tellefsen III, his attorney in fact.” The phrase "in fact" means - in truth. (<https://www.merriam-webster.com/dictionary/fact>). It is used to emphasize the truth of an assertion. (Oxford Languages). In this case, Tellefsen is attempting to emphasize that he is in fact the appellant’s attorney. It is incontrovertible - Tellefsen is not an attorney.

Based on the conclusion that Ralph F. Tellefsen III is not a taxpayer or owner of the subject property nor a licensed attorney, the Board finds the appellant does not have standing to pursue this appeal and the Property Tax Appeal Board **dismisses, with prejudice, the appeal for being improperly filed.**

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 18, 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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