



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

APPELLANT: Suppiah Socka  
DOCKET NO.: 22-03395.001-R-2  
PARCEL NO.: 09-02-405-013

The parties of record before the Property Tax Appeal Board are Suppiah Socka, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$163,630  
**IMPR.:** \$589,130  
**TOTAL:** \$752,760

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 2022 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 parties appeared before the Property Tax Appeal Board on April 2, 2024 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated February 13, 2024. Appearing on behalf of the appellant was attorney Melissa Whitley and on behalf of the DuPage County Board of Review was Donald Whistler and Dave Rogers, Members of the DuPage County Board of Review, along with the board of review's witness, Anthony Pacilli, Chief Deputy Township Assessor for Downers Grove Township.

The subject property consists of a 3-story dwelling<sup>1</sup> of synthetic stucco, frame and stone exterior construction with 4,681 square feet of living area. The dwelling was constructed in

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<sup>1</sup> The parties disagree as to the design of the subject property. The appellant's appraiser testified the design is a 2½-story home while the board of review reports the property is a 3-story dwelling. The Board finds both parties agree as to the subject's dwelling size and that the dwelling has a third floor.

approximately 2015. Features of the home include a basement with finished area, central air conditioning, three fireplaces<sup>2</sup> and a 1,005 square foot 3-car garage. The property has a 15,688 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

Ms. Whitley introduced the appellant's witness, Peter Petrovich. Mr. Petrovich testified he has been a certified residential appraiser since 2003, that he completes 200 or more residential appraisals annually and has experience appraising residential properties in DuPage County and Hinsdale. Mr. Petrovich further testified he personally conducted an interior and exterior inspection of the subject property. [transcript pg. 7]

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,747,000 as of January 1, 2022. The appraisal was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to develop a retrospective market value of the subject for ad valorem purposes. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales located from 0.03 to 0.92 of a mile from the subject property. The comparables have sites that range in size from 9,616 to 17,503 square feet of land area and are improved with English, Colonial, traditional or contemporary style dwellings of brick, brick and stone, frame and sided, or stucco and stone exterior construction ranging in size from 4,105 to 4,912 square feet of living area. The homes range in age from approximately 7 to 20 years old. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one to five fireplaces and from a 2-car to a 4-car garage. Comparable #2 has an inground swimming pool. The comparables sold from January to October 2021 for prices of \$1,520,000 to \$1,775,000 or from \$327.32 to \$416.87 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject arriving at adjusted prices ranging from \$1,745,000 to \$1,759,200 and an opinion of market value for the subject of \$1,747,000 under the sales comparison approach. Based on this evidence, the appellant requested an assessment reflecting the appraised value of the subject property.

Mr. Petrovich testified he noticed water damage to the second floor of the foyer and the corresponding second floor bedroom. There was also water damage to the same wall and ceiling and settling noted on the third level ceiling all of which is documented in the appraisal with photographs and commentary in the addendum. [transcript pg. 11]

As to the board of review's comparable sales, Mr. Petrovich testified he did not consider any of the board of review's comparables to be reflective of the subject's market value, contending #1 and #4 are newer construction dwellings, #2 and #3 sold after the January 1, 2022 effective date, #5 and #6 have superior design and/or upgrades, #7 is an older sale with only one day on market and #8 was reported to have been sold in 2019 and twice in 2021. [transcript pgs. 15-18]

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$752,760. The subject's assessment reflects a market value of

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<sup>2</sup> The parties differ as to the number of fireplaces present at the subject property. The Board finds the subject has three fireplaces found in the interior photographs of subject's living room, family room and recreation room contained in the appellant's appraisal report.

\$2,259,184 or \$482.63 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

Mr. Whistler, Board of Review Member, introduced his witness, Anthony Pacilli who testified he is the Chief Deputy Assessor in Downers Grove Township, a position he has held for five years. Mr. Pacilli stated that prior to his current position he was the Chief Commercial Deputy in Lisle Township for nine years and has a total of 14 years of experience in township assessing. Mr. Pacilli also stated that he is a Certified Illinois Assessing Official and a licensed Illinois real estate broker. [transcript pg. 23]

In support of its contention of the correct assessment the board of review submitted information on eight comparables located in the same neighborhood assessment code as the subject and within 0.69 of a mile from the subject property. The comparables have sites that range in size from 10,725 to 19,663 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 4,175 to 5,129 square feet of living area. The homes were built from 2013 to 2022. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 1,640 square feet of building area. The comparables sold from April 2019 to June 2022 for prices ranging from \$2,200,000 to \$3,550,000 or from \$476.09 to \$693.49 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

At hearing, Mr. Pacilli testified the township classifies the subject, and any dwelling with a third story, as a 3-story dwelling. The parties agreed there was no contention as to the subject's dwelling size. Mr. Pacilli also clarified the board of review has no discrepancy in the number of bathrooms that the township has versus what the appraiser is using. [transcript pgs. 23-24]

Under cross-examination, Mr. Pacilli stated its comparables #1 through #4 are assumed to be new construction sales since they were built and sold in either 2020 or 2022. The appellant's attorney asked Mr. Pacilli if any of these new construction sales included premiums or upgrades, to which Mr. Pacilli stated he did not know. The ALJ sought clarification as to the meaning of a "new construction sale," asking if it was an advertised sale of a new home or a sale between a contractor/developer and a buyer. Mr. Pacilli opined the sales of board of review comparables #1 through #4 represent sales between a contractor/developer and a buyer directly although without the PTAX he was not able to state if the sales are arm's length or listed on the open market. [transcript pgs. 26-29]

Ms. Whitley interjected, stating the appellant had copies of the Multiple Listing Service (MLS) sheets for each of the board of review's comparable sales which were accepted into the record as Exhibit A, without objection.

Ms. Whitley asked Mr. Pacilli a series of questions regarding the board of review's comparable sales such as terms of financing, number of days on market and sale dates, noting sales that occurred less proximate to the January 1, 2022 lien date at issue.

The ALJ questioned the appraiser, if it is his opinion that the subject property is deficient due to noted water staining, foundation cracks and settlement, to which he replied “yes.” As to the significance of these reported deficiencies, Mr. Petrovich testified he was not a structural engineer, that he did not order an engineering study and had not developed a cost to cure for the reported deficiencies in the appraisal. With respect to the effect these deficiencies have on the subject’s condition rating, the appraiser testified he would have given the subject a condition rating of very good absent visible water stains, foundation cracks and noted settlement. The appraiser also contended that the cost approach to value was not developed since the subject property was older than 5 years. [transcript pgs. 37-41]

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal while the board of review submitted eight comparable sales for the Board’s consideration. The Board gives little weight to board of review comparables #1, #5, #7 and #8 which sold in 2019 or 2020, less proximate to the assessment date at issue.

The appraiser alleged the subject has physical deficiencies but failed to provide meaningful documentation, such as an engineering study or cost to cure, to support the condition adjustments. Furthermore, two of the appraiser’s four comparables are substantially older in age when compared to the subject. As a result, the appraiser’s opinion of value is considered to have diminished credibility and the Board gives the appraiser’s opinion of value little weight.

The Board finds the best evidence of market value to be board of review comparables #2, #3, #4 and #6 which sold proximate to the assessment date at issue and are similar to the subject in location, age, dwelling size and other features. The Board finds the MLS sheets for each of these board of review comparables suggest these properties were listed on the open market and sold with the help of a Realtor. There is no evidence in the record to contradict the arm’s length nature of these sales. These best comparables sold from April 2021 to June 2022 for prices ranging from \$2,400,000 to \$2,849,000 or from \$516.20 to \$581.80 per square foot of living area, land included. The subject’s assessment reflects a market value of \$2,259,184 or \$482.63 per square foot of living area, land included which falls below the range established by the best comparables in the record. Given the appraiser’s reported deficiencies with the subject property, a market value below the range appears logical. Therefore, after considering adjustments to the best comparables sales and giving little considering the appraiser’s opinion of value, 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



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:

May 21, 2024



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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