



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

APPELLANT: Steven Dorsey
DOCKET NO.: 23-05174.001-R-1
PARCEL NO.: 09-18-404-014

The parties of record before the Property Tax Appeal Board are Steven Dorsey, the appellant, by attorney Chris D. Sarris, of Steven B. Pearlman & Associates in Chicago; 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: \$52,190
IMPR.: \$87,740
TOTAL: \$139,930

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 2023 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 for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant were attorneys, Chris Sarris and Tom Kelley, along with the witness, Peter Petrovich, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Mark Hoyert, Deputy Assessor from the Downers Grove Township Assessor's Office.

The subject property consists of a bi-level dwelling of frame and brick exterior construction with 1,668 square feet of living area. The dwelling was constructed in 1969. Features of the home include a basement/lower level with finished area, central air conditioning, two fireplaces and a 506 square foot 2-car garage. The property has a 12,375 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel claiming overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal¹ (Exhibit 1) estimating the subject property had a retrospective market value of \$360,000 as of January 1, 2023. The appraisal was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser licensed in Illinois. The appraiser considered the subject property to be in overall average condition; and the current owners reported no updates/upgrades in the past 5 years. The appraiser also reported cracks in the foundation and water damage from the skylight in the vestibule. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser selected four suggested comparables sales located from .67 of a mile to 2.55 miles from the subject property. The comparables have sites ranging in size from 8,961 to 16,200 square feet of land area that are improved with ranch, bi-level or split-level dwellings ranging in age from 38 to 56 years old and in size from 1,240 to 2,136 square feet of living area. One comparable has a crawl space foundation and three comparables have basements with finished area. Each comparable has central air conditioning and a 2-car garage. Three comparables each have one fireplace. The comparables sold from February to September 2022 for prices ranging from \$334,000 to \$375,000 or from \$175.09 to \$286.26 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, quality of construction, age, bathroom count, gross living area, basement size, basement finish, and other features when compared to the subject, the appraiser arrived at adjusted sale prices ranging from \$355,100 to \$366,500. Based on these adjusted sale prices, the appraiser concluded an estimated market value for the subject property of \$360,000 as of January 1, 2023.

The appellant's counsel called real estate appraiser Peter Petrovich as a witness who is employed by Goldweight Appraisal. Appellant's counsel stated that Mr. Petrovich has previously testified as an expert witness before the Property Tax Appeal Board and therefore requested Mr. Petrovich to be accepted as an expert witness. Mr. Petrovich was accepted as an expert witness without objection from the board of review. Mr. Petrovich testified that he inspected the subject property and prepared the appraisal report in accordance with Uniform Standards of Professional Appraisal Practice (USPAP). Parker briefly described the subject property as a bi-level home that was approximately 56 years old and was in average condition. Parker stated that he researched sales through the Multiple Listing Service (MLS) using parameters of homes that sold within one year prior to the effective date of the appraisal and with similar characteristics such as square footage, style, condition, age, room count (bedrooms and baths). Parker further testified to the adjustments made to each comparable sale.

Under cross examination regarding appraisal comparable #1 being located over 2.5 miles from the subject and near the 355 tollway, Mr. Petrovich testified that he would have used a sale of a comparable property that was located more proximate to the subject if one was available. Upon further cross examination about lack of adjustments for location, and exterior construction, Parker testified that support for the adjustments could not be found in the market. Upon questioning from the Administrative Law Judge, Parker agreed that comparable #1 has an

¹ At the hearing, the appellant's counsel asked that Petrovich's appraisal report to be marked as Exhibit 1.

inferior location to the subject but could not find support in the market to apply an adjustment which is why he supplied a fourth comparable.

Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,930. The subject's assessment reflects a market value of \$420,969 or \$252.38 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .20 of a mile from the subject. The comparables have sites ranging in size from 10,507 to 12,375 square feet of land area and are improved with 1-story or split-level dwellings of brick or frame exterior construction ranging in size from 1,402 to 1,824 square feet of living area. The dwellings were constructed from 1969 to 1974 and have basements with one having finished area. Three comparables have central air conditioning. Two comparables each have one or two fireplaces. Each comparable has a garage ranging in size from 480 to 888 square feet of building area. The comparables sold from July 2020 to March 2023 for prices ranging from \$422,000 to \$493,000 or from \$242.05 to \$301.00 per square foot of living area, including land.

Mr. Whistler called Mark Hoyert, Deputy Assessor of Downers Grove Township, as their witness. Hoyert testified that the subject property and the board of review comparables are located north of 63rd street and go to Hillcrest Elementary where properties south of 63rd street go to Kingsley Elementary. Hoyert further testified that Hillcrest Elementary is more desirable but provided no market derived evidence to support how the different school districts impact the market value of properties.

Under cross examination, Hoyert confirmed that the comparables submitted by the board of review were not adjusted for differences from the subject. Hoyert also answered questions regarding the differences between the subject and the board of review comparables as well as the comparables sales utilized in the appraisal.

When questioned by the Administrative Law Judge regarding board of review's comparable #2, Petrovich stated that he did not consider this sale because it sold after the effective date of the appraisal.

Attorney Kelley asked the Board to take judicial notice of the analysis in the Property Tax Appeal Board case, Docket #11-24443 marked as Exhibit 2 which stated the board of review presented no witnesses to refute the appellant's appraiser's testimony or any aspect of the appellant's appraisal and that unadjusted comparables do not overcome an appraisal. The board of review objected because it was not previously submitted with their evidence. The Administrative Law Judge reserved ruling. The Board hereby overrules the board of review's

objection and will take judicial notice of *401 North Wabash Venture, LLC*, PTAB Docket #11-24443.001-C-3 and apply its holding, if applicable.²

In closing, Mr. Sarris stated that appraisers are at a disadvantage because they cannot use sales after the lien date. Mr Sarris concluded that the appraiser, Peter Petrovich is the only expert here who subjected himself to cross examination and explained his adjustments while the board of review provided raw unadjusted sales that lacked information.

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

²The Board finds counsel's reliance on *401 North Wabash Venture, LLC*, PTAB Docket #11-24443.001-C-3 to be misplaced. The Board finds the board of review is not legally obligated to present witness testimony to refute the appellant's appraiser, which could be accomplished through cross-examination which may impact the weight and credibility of the appraisal report. In Property Tax Appeal Board (PTAB) Docket Number 11-24443.001-C-3 through 11-24443.340-C-3, the Board found that although there were some issues with respect to the appraisal methodology employed by the appraiser, the appellant's appraisal was the only expert witness to explain the methodology and conclusion of value. In that appeal, the board of review called no witness to testify as to the methodology by which the subject property was valued or discuss the comparables sales submitted as evidence. The Board found the appraiser's estimate of value under the sales comparison approach reasonable. However, based in part through cross-examination, the Board found the appellant's appraiser undervalued the subject property by failing to attribute any value to the raw retail/arcade mall profit center, finding the conclusion of value of \$33,000,000 to be incorrect and revising that conclusion of value to \$36,960,000. That finding goes to the weight and credibility of the evidence in that record. In this appeal, the board of review did challenge the appraiser's value conclusion through cross-examination. In addition, Board finds the board of review presented direct testimony of the deputy township assessor regarding the comparable sales in the record to support the assessment of the subject property and to undermine the comparables selected by the appellant's appraiser, unlike the facts in PTAB Docket Number 11-24443.001-C-3 through 11-24443.340-C-3. Lastly, the Board finds it is not bound by the findings in the Property Tax Appeal Board decision cited by the appellant. In *City of Chicago v. Illinois Commerce Commission*, 133 Ill.App.3d 435(1st Dist. 1985), the court held that:

the concept of public regulation includes of necessity the philosophy that a commission shall have the power to deal freely with each situation as it comes before it, regardless of how it may have dealt with similar or the same situation in a previous proceeding. This, like other administrative agencies, the Commission is free to change its standards so long as such changes are not arbitrary and capricious. Id. at 440.

In *City of Chicago*, the Illinois Commerce Commission rejected a significant standard which it previously applied to the determination and evaluation of whether a utility company could increase its rates. The court held that the deviation from the established standard was reasonable under the circumstances involved in the subject appeal. In *Peoples Gas, Light, & Coke Co. v. Illinois Commerce Commission*, 175 Ill.App.3d 39 (1st Dist.) the court held , "that an inconsistency in Commission orders does not compel reversal of the subsequent order." Here, the Board finds that it has accurately applied Illinois Law to the subject appeal and factual circumstances based on the weight and credibility of the evidence. The Board is not bound by the previous decisions.

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 the record contains an appraisal submitted by the appellant and four comparable sales submitted by the board of review for consideration.

As to the appellant's appraisal, the Board gives less weight to the conclusion of value due to the fact that the appraiser selected two comparables sales (#1 and #2) that are located over a mile from the subject property. Furthermore, appellant's comparable #1 lacks a basement foundation and is located over 2.5 miles near a busy tollway. The Board finds appraisal comparable #3 is a significantly larger dwelling (28%) than the subject property. Lastly, the Board finds the dwelling size adjustment of only \$35.00 per square foot of living area is questionable and not supported by any market value evidence in this record.

The Board also gives less weight to board of review comparables #1, #3 and #4 which sold in 2020 and 2021, less proximate in time to the assessment date at issue than the other sales in the record.

The Board finds the best evidence of market value to be appraisal comparable sale #4 along with board of review comparable sale #2 which sold most proximate in time to the assessment date at issue. These two comparables are more similar in location and have varying degrees of similarity to the subject in age, dwelling size and features when compared to the subject. The comparables sold in September 2022 and March 2023 for prices of \$375,000 and \$435,000 or \$244.38 and \$286.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,969 or \$252.38 per square foot of living area, including land, which is bracketed by the best comparable sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not prove overvaluation by a preponderance of the evidence and 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:

March 17, 2026



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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