



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

APPELLANT: Gregory Orput
DOCKET NO.: 23-05177.001-R-2
PARCEL NO.: 09-12-314-006

The parties of record before the Property Tax Appeal Board are Gregory Orput, 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 **A Reduction** 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: \$105,140
IMPR.: \$289,820
TOTAL: \$394,960

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, Borys Kushnir, 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 part 1-story, part 2-story and part 3-story dwelling of brick exterior construction with 3,376 square feet of living area.¹ The dwelling was constructed in 2010

¹ The Board finds the best description for the subject property's style and dwelling size was found in the property record card submitted by the board of review which contained an improvement sketch with dimensions and area calculations.

and is approximately 13 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces and a 2-car garage with 264 square feet of building area. The property has an approximately 8,250 square foot site and is located in Hinsdale, 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 appraisal² (Exhibit 1) estimating the subject property had a retrospective market value of \$1,185,000 as of January 1, 2023. The appraisal was prepared by Borys Kushnir, a Certified General Real Estate Appraiser licensed in Illinois. The appraiser considered the subject property to be in above average condition and has no significant items of deferred maintenance were observed. In estimating the market value of the subject property, the appraiser developed the cost and sales comparison approaches to value.

Under the cost approach, the appraiser estimated the subject property had a site value of \$450,000. The appraiser estimated the building improvements had a replacement cost new of \$840,760. The appraiser calculated physical depreciation of \$98,812 by using the age-life method resulting in depreciated cost of improvements of \$741,818. Adding the land value and the depreciated improvement value, the appraiser arrived at an estimated value under the cost approach of \$1,202,000.

Under the sales comparison approach to value, the appraiser used four comparables sales located .30 to .64 of a mile from the subject property. The comparables have sites ranging in size from 6,150 to 10,013 square feet of land area that are improved with Traditional dwellings ranging in age from 9 to 19 years old and in size from 2,714 to 3,639 square feet of living area. Each comparable has central air conditioning, one or two fireplaces, and a 2-car garage. The comparables sold from March to December 2022 for prices ranging from \$990,000 to \$1,270,000 or from \$349.00 to \$385.84 per square foot of living area, including land. In reconciling the market data, the appraiser gave most weight to comparable sale #1 which has the lowest gross adjustment percentage. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at adjusted sale prices ranging from \$1,091,500 to \$1,225,000. The appraiser indicated comparables #1, #2 and #3 were most similar to the subject and were each given 30% weight and comparable #4 was given 10% weight to arrive an estimated market value for the subject property of \$1,185,000 as of January 1, 2023.

The appellant's counsel called Borys Kushnir as a witness. Kushnir testified that he has been employed by Arrow Appraisal Team for 19 years and is a Certified General Real Estate Appraiser licensed in Illinois. Kushnir stated that he has been a licensed appraiser for 21 years. Kushnir was accepted as an expert witness without objection. Kushnir testified that the cost and sales comparison approaches to value were relied upon in estimating the market value of the subject property. Kushnir summarized how the cost approach was developed. As to the comparable sales that were chosen for the sales comparison approach, Kushnir stated that he researched sales using the Multiple Listing Service (MLS) that were located within a 1-mile radius of the subject neighborhood. Other factors considered were design, quality of construction, condition, age, gross living area, bathroom count, and bedroom count. Kushnir further summarized the adjustments

² At the hearing, the appellant's counsel asked that Kushnir's appraisal report to be marked as Exhibit 1.

made to each comparable sale. In reconciling the two approaches, Kushnir stated that most weight (90%) was given to the sales comparison approach and 10% weight to the cost approach.

Under cross examination, Kushnir testified that the subject's land value was determined from lot sales in Hinsdale that were selling for approximately \$50 to \$70 per square foot of land area but the land sales were not provided in the report. Kushnir also testified that the comparables utilized in the appraisal are similar to the subject in location and no adjustment is warranted. Kushnir further noted that in this particular market construction quality makes a lot of difference. Kushnir argued the comparable sales utilized in the appraisal are of similar quality and the board of review comparables are superior in terms of quality and design.

In redirect examination, Kushnir testified that condition was an important factor when utilizing the sales comparison approach and all the comparables used in the appraisal sold in 2022.

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 \$534,000. The subject's assessment reflects a market value of \$1,606,498 or \$475.86 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 five comparable sales located within .49 of a mile from the subject. The comparables have sites ranging in size from 7,802 to 10,511 square feet of land area and are improved with 3-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 3,246 to 3,738 square feet of living area. The dwellings were constructed from 2011 to 2022 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 473 to 880 square feet of building area. The comparables sold from June 2020 to July 2023 for prices ranging from \$1,700,000 to \$1,950,000 or from \$504.64 to \$546.14 per square foot of living area, including land.

Whistler called Mark Hoyert, Deputy Assessor of Downers Grove Township, as their witness. Hoyert testified that the subject and the board of review comparables have similar locations. Hoyert stated that east of Madison is a more desirable area for people who move to Hinsdale and farther you go west from Madison the less desirable it is due to factors like Route 83. Hoyert also provided testimony as to the differences and similarities between the subject and the comparables, noting comparables #4 and #5 are extremely good comparisons to the subject.

Under cross examination, Hoyert confirmed that the comparables submitted by the board of review were not adjusted and comparable #4 sold after the January 1, 2023, assessment date. Hoyert testified that he was not the preparer of the property record cards submitted by the board of review and the preparer was not present to testify. Hoyert further testified that he could not guarantee the property record cards and grids are 100% accurate. Hoyert was questioned regarding the differences between the subject and the board of review comparables as well as the comparables sales utilized in the appraisal.

In written rebuttal, the appellant provided MLS sheets for the unadjusted board of review comparables, noting they have superior features and characteristics when compared to the subject.

Counsel also asked the Board to take judicial notice of the analysis in the Property Tax Appeal case, Docket #11-24443 (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. Counsel further asked the Board to take judicial notice of the Illinois Supreme Court Case, *Wilson v. Clark* (Exhibit 3) because the appraiser was asked questions from Whistler about the lack of information regarding the land sales used in estimating the subject's land value. Counsel further disclosed that *Wilson v. Clark* simply states that when an expert is testifying about a report the underlying data does not need to be submitted into evidence and basically wants the Board to take judicial notice of that. Whistler objected to the admissibility of both cases since they were not part of the original record. The Administrative Law Judge reserved ruling on the objections. The Board hereby overrules the board of review's objections and will take judicial notice of *401 North Wabash Venture, LLC*, PTAB Docket #11-24443.001-C-3 and apply its holding, if applicable.³ The Board will also take judicial notice of *Wilson v. Clark*, 84 Ill. 2d 186, 417 N.E.2d 1322 (Ill. 1981).

³The 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. Initially, the appellant's attorneys accepted the township assessor as an expert witness but then made a standing objection opposing the expert status. The board of review did not further qualify its witness nor did the appellant challenge witnesses qualifications as under cross-examination. 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*

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 record contains the appellant's appraisal and the five comparable sales submitted by the board of review for the Board's consideration.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appellant's appraiser provided credible testimony regarding the selection of the comparables, the adjustments to the comparables and the subject's final conclusion of value. The Board further finds the board of review failed to adequately refute the appraiser's final value conclusion through cross examination. Furthermore, three of the board of review comparables (#1, #2 and #3) sold in 2020 and 2021 which is less proximate in time to the assessment date at issue than the comparables submitted by the appraiser. In addition, board of review comparable #2 was a sale of a new construction home as it was built and sold in 2022 unlike the subject property which was built in 2010. The subject's assessment reflects a market value of \$1,606,498 or \$475.86 per square foot of living area, including land, which is above the appraised value. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gregory Orput, by attorney:
Chris D. Sarris
Steven B. Pearlman & Associates
350 West Hubbard Street
Suite 630
Chicago, IL 60654

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187