



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

APPELLANT: Phillip Rooney, Sr.
DOCKET NO.: 23-05178.001-R-3
PARCEL NO.: 09-12-214-002

The parties of record before the Property Tax Appeal Board are Phillip Rooney, Sr., 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: \$466,510
IMPR.: \$433,400
TOTAL: \$899,910

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, Joseph Parker, 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 2-story dwelling of brick exterior construction with 9,246 square feet of living area.¹ The dwelling was constructed in 1940. Features of the home include a basement with finished area, central air conditioning, five fireplaces, an inground swimming

¹ At the hearing the parties stipulated to a living area of 9,246 square feet for the subject dwelling.

pool, and a 720 square foot 3-car basement garage. The property has a 49,280 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. Counsel's opening statement argued that they will prove that the best evidence of the subject's market value is the appellant's appraisal in contrast to the board of review's raw unadjusted sales. Furthermore, counsel stated that through cross-examination and the submission of their evidence, they will prove the board of review's evidence to be unreliable due to multiple errors and omissions.

In support of this argument the appellant submitted an appraisal² (Exhibit 1) estimating the subject property had a retrospective market value of \$2,700,000 as of January 1, 2023. The appraisal was prepared by Joseph Parker, a Certified General Real Estate Appraiser licensed in Illinois. The appraiser considered the subject property to be in average condition and due to the subject being on one of the larger homes in the market that suffers from functional obsolescence. The appraiser asserted the subject has an unfavorable floor plan which consists of smaller rooms that do not flow. 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 within .45 of a mile from the subject property, two of which are located on the same street as the subject. The comparables have sites ranging in size from 19,676 to 50,094 square feet of land area that are improved with 2-story or 2.5-story dwellings ranging in age from 31 to 122 years old and in size from 5,948 to 6,873 square feet of living area. Each comparable has a basement with finished area, central air conditioning and a 3-car garage. Comparable #4 has a coach house and an outdoor basketball court. The comparables sold from January to October 2022 for prices ranging from \$2,400,000 to \$2,785,000 or from \$349.19 to \$468.22 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, age, room 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 \$2,626,165 to \$2,843,460. Based on these adjusted sale prices, the appraiser concluded an estimated market value for the subject property of \$2,700,000 as of January 1, 2023.

The appellant's counsel called real estate appraiser Joseph Parker as a witness. Parker testified that he is self-employed with Parker Appraisals and has been appraising since 1999. The appraisal was prepared when he was employed by Frank C. Urban and Company. Parker has been doing work for Frank C. Urban and Company for the past 20 years. Parker was accepted as an expert witness without objection. Parker testified that the sales comparison approach to value was relied upon in estimating the market value of the subject property. Parker briefly described the subject property as a 2-story brick home that was built in 1940 and is generally dated but the kitchen has been fairly updated in recent years. Parker also indicated the subject property suffers from functional obsolescence due to the layout of the home which has many small rooms and due to the subject's smaller 3-car garage with a low ceiling height. Parker noted that a 4 or a 5-car garage is typical for a house of this size, and a typical SUV cannot fit in the subject's 3-car garage due to its lower ceiling height. In summary, Parker stated "The subject property on paper

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

looks good because it is a large house on a large lot, but the reality is that anyone who is going to pay that sort of money for a house like that would have to bring a significant investment to redo the entire house.” [transcript page 14] Parker stated that he researched sales through the Multiple Listing Service (MLS) using multiple parameters. Parker testified that two important criterion were utilizing recent sales in 2022 and older homes that have similar functional obsolescence as the subject. Even though comparable #4 is a newer home, Parker stated the only reason it was utilized was due to its location across the street from the subject. Parker further testified to the methodology regarding the adjustments to each comparable sale.

Under cross examination, Parker testified that the subject property is a double lot where the subject’s footprint straddles both lots which is common in the market area. Upon further questioning, Parker confirmed that older homes in the neighborhood have been purchased and torn down to build a new home. Parker also confirmed appraisal comparable #2 was purchased in 2022 for \$2,500,000. When board of review member Whistler questioned Parker about appraisal comparable #2 having a land value of \$2,500,000 since it was torn down in 2023 after the purchase in 2022, Sarris objected arguing the board of review did not provide evidence to prove that and the land value is speculation since they have no idea what the purpose of the sale was or what the intents of the sale were either. The Board hereby overrules the appellant’s objection. Parker testified that the gross living area adjustment was supported through a paired sales analysis.

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 \$1,230,000. The subject's assessment reflects a market value of \$3,700,361 or \$400.21 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 .47 of a mile from the subject. The comparables have sites ranging in size from 28,860 to 48,803 square feet of land area and are improved with 2-story or 3-story dwellings of frame or brick exterior construction ranging in size from 7,030 to 8,735 square feet of living area. The dwellings were constructed from 1995 to 2009 and have basements with finished area. Each comparable has central air conditioning, three to six fireplaces and one or two garages ranging in size from 840 to 1,170 square feet of gross building area. The comparables sold from July 2020 to July 2022 for prices ranging from \$3,650,000 to \$4,650,000 or from \$463.26 to \$532.34 per square foot of living area, including land.

Mr. Whistler called Mark Hoyert, Deputy Assessor of Downers Grove Township, as a witness. Hoyert testified that the subject property is the largest home in the neighborhood, and it was difficult finding homes of similar size for comparison. Hoyert stated they researched sales of homes ranging in size from 7,000 to 10,000 square feet of living area that have the most similar amenities and site sizes when compared to the subject.

Under cross examination, Hoyert confirmed that the comparables submitted by the board of review were not adjusted for differences from the subject. Hoyert further testified that he was not the preparer of the property record cards submitted by the board of review and could not guarantee they are 100% accurate. Hoyert testified that the property record cards were relied upon in preparing the evidence. 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.

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.

Attorney Kelley asked the Board to take judicial notice of the analysis in the Property Tax Appeal Board case, Docket #11-24443 commonly known as the Trump Tower Case 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. Attorney Kelly also noted this case was affirmed in Appellate Court. 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.³

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. 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

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 Board finds the record contains an appraisal submitted by the appellant and five comparable sales submitted by the board of review for 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 gives less weight to the board of review comparables which are much newer homes than the subject and the comparables used in the appraisal. In addition, board of review comparables #1, #2 and #3 sold in 2020 which is less proximate in time to the assessment date at issue than the comparables submitted by the appraiser. The subject's assessment reflects a market value of \$3,700,361 or \$400.21 per square foot of living area, including land, which is above the appraised value of \$2,700,000. Based on this record, the Board finds the appellant proved overvaluation by a preponderance of the evidence and a reduction in the subject's assessment commensurate with the appellant's request is justified.

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.

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

Phillip Rooney, Sr., 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