



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

APPELLANT: Daniel Orozco  
DOCKET NO.: 23-05236.001-R-1  
PARCEL NO.: 09-01-220-008

The parties of record before the Property Tax Appeal Board are Daniel Orozco, 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:** \$89,520  
**IMPR.:** \$302,480  
**TOTAL:** \$392,000

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 3-story dwelling of dryvit exterior construction with 2,995 square feet of living area. The dwelling was constructed in 2007. Features of the home include a finished basement, central air conditioning, two fireplaces and a 462 square foot 2-car garage. The property has a 7,703 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 appraisal<sup>1</sup> (Exhibit 1) estimating the subject property had a retrospective market value of \$1,050,000 as of January 1, 2023. The appraisal was prepared by Borys Kushnir, a Certified Residential Real Estate Appraiser licensed in Illinois. The appraiser considered the subject property to be in above average condition with no significant items of deferred maintenance and there is no functional or external obsolescence. In estimating the market value of the subject property, the appraiser developed the cost and the sales comparison approaches.

Under the sales comparison approach to value, the appraiser selected four suggested comparables sales located within .45 of a mile from the subject property. The comparables have sites ranging in size from 7,320 to 9,435 square feet of land area that are improved with traditional style dwellings of stone and Dryvit, brick or frame exterior construction ranging in age from 14 to 22 years old and in size from 2,848 to 3,442 square feet of living area. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, and a 2-car garage. The comparables sold in June 2022 or November 2021 for prices ranging from \$895,000 to \$1,250,000 or from \$314.26 to \$397.50 per square foot of living area, including land. After considering adjustments to the comparables for differences in site size, view, quality of construction, condition, 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 \$985,000 to \$1,127,500. Based on these adjusted sale prices, the appraiser concluded an estimated market value for the subject property of \$1,050,000 as of January 1, 2023.

The appellant's counsel called real estate appraiser Boris Kushnir as a witness. Prior to the hearing the parties stipulated that Kushnir was accepted as an expert witness without objection. Kushnir testified that he inspected the subject property and the cost and sales comparison approaches were relied upon in estimating the market value of the subject property. Kushnir stated the estimated value of the subject property from the cost approach was \$1,073,000. Kushnir briefly described how the cost approach was developed and supported. Kushnir stated that he uses national cost services and data from local developers and local builders.

Kushnir then testified about the parameters that were used in researching comparable sales for the sales comparison approach to value. Kushnir testified that he researched sales that were located within a 1 mile radius of the subject. Other important factors were gross living area, number of bedrooms, number of bathrooms, garage capacity, and basement finish. Kushnir further testified to the adjustments that were made to each comparable sale. Kushnir noted that comparable #1 was adjusted for its superior condition and quality when compared to the subject while comparable #4 was adjusted for its inferior location which backs up to commercial property. In reconciling the two approaches, Kushnir testified that primary emphasis was given to the sales comparison approach and secondary weight to the cost approach.

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

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<sup>1</sup> At the hearing, the appellant's counsel asked that the appraisal report be marked as Exhibit 1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$392,000. The subject's assessment reflects a market value of \$1,179,302 or \$393.76 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 from .06 to 1.43 miles from the subject property. The comparables have sites ranging in size from 6,625 to 11,654 square feet of land area and are improved with 2-story or 3-story dwellings of frame or frame and brick exterior construction ranging in size from 3,099 to 3,439 square feet of living area. The dwellings were constructed from 2001 to 2006 and have basements with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 400 to 708 square feet of building area. The comparables sold from August 2021 to September 2023 for prices ranging from \$1,400,000 to \$1,801,220 or from \$442.02 to \$552.35 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 he prepared the evidence and provided five comparable properties that were located in the subject neighborhood code. Hoyert further summarized the comparable sales that were used in his analysis. Hoyert asserted appraisal comparable #4 is located in Cook County.

Under cross examination, Hoyert 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 also confirmed that the board of review did not refute the cost approach in the appellant's appraisal and the appraiser's comparables are located more proximate to the subject than the board of review comparables. Hoyert also answered questions regarding the differences in location, land size, story height, exterior construction, bedroom/bathroom count, and/or other features between the subject and the board of review comparables as well as the appraisal comparables. When questioned about comparable #4 being located in Cook County, Hoyert confirmed that no evidence was provided to support this claim. The appraiser also testified it is not located in Cook County as it is located west of the subject property.

When questioned by Administrative Law Judge about board of review comparable #1, the appraiser testified that this comparable was not considered because it sold after January 1, 2023 assessment and according to the listing sheet it has a completely remodeled kitchen in 2022.

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.<sup>2</sup>

In closing, Mr. Sarris stated the appraiser, Borys Kushnir is the only expert here who subjected himself to cross examination and explained his adjustments while the board of review provided raw unadjusted sales, two of which sold after the January 1, 2023 lien date. In addition, the appraiser supplied a cost approach which was not refuted by the board of review. Lastly, Mr. Sarris again criticized the board of review comparables noting differences from the subject in location, land size, story height, exterior construction, bedroom/bathroom count, and/or other features. For these reasons, Mr. Sarris concluded that board of review comparables should not be considered and the Board should defer to the appraised value of \$1,050,000.

### **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

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<sup>2</sup>The 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.

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 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 five comparable sales submitted by the board of review for consideration.

As to the appellant's appraisal, the Board finds it problematic that the appraiser selected a comparable sale that backs up to commercial property while the subject and the comparable sales submitted by the board of review do not suffer from this adverse location. Furthermore, this property sold over 1 year prior to the January 1, 2023, assessment date when other more recent sales were available. The Board also finds the appraiser applied questionable adjustments for condition and bedroom count which are not supported by any market value evidence within the record. For these reasons the Board gives less weight to the appraiser's conclusion of value.

The courts have also stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value. In Chrysler Corporation v. Property Tax Appeal Board, 69 Ill. App. 3d 207 (2nd Dist. 1979), the court held that significant relevance should not be placed on the cost approach or income approach especially when there is market data available. The Board finds there are credible market sales contained in this record, and therefore, the Board will examine the raw sales data contained in this record.

The Board gives less weight to appraisal comparable #4 and board of review comparable #4 which sold less proximate in time to the January 1, 2023, assessment date than the other sales in the record. In addition, appraisal comparable #4 backs up to commercial property unlike the subject. The Board also gives less weight to board of review comparable #5 which is located over 1.4 miles away from the subject.

The Board finds the best evidence of market value to be appraisal comparables #1, #2 and #3 along with board of review comparables #1, #2 and #3 which sold proximate in time to the assessment date at issue and overall are more similar to the subject in location, age, dwelling size and features. The comparables sold from June 2022 to September 2023 for prices ranging from \$1,125,000 to \$1,801,220 or from \$357.37 to \$552.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,179,302 or \$393.76 per square foot of living area, including land, which falls at the lower end of the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences from the subject, the Board finds subject's market value as reflected by the assessment is supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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