



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

APPELLANT: Socka Suppiah
DOCKET NO.: 23-05661.001-R-2
PARCEL NO.: 09-02-405-013

The parties of record before the Property Tax Appeal Board are Socka Suppiah, 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: \$161,340
IMPR.: \$553,280
TOTAL: \$714,620

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 subject property consists of a 3-story¹ dwelling of synthetic stucco, frame and stone exterior construction with 4,681 square feet of living area. The dwelling was constructed in 2016 and is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, three fireplaces² and a 693 square foot 3-car garage. The property has a 15,688 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted an appraisal and three additional comparable sales.

¹ The appraiser described the subject as a 2.5-story home and both the appellant and board of review grid analyses depict the subject is a 3-story dwelling

² The parties differ as to the number of fireplaces present at the subject property. The Board finds the subject has two functioning fireplaces, and one non-functioning fireplace, based on commentary in the appraisal addendum.

The appellant's appraisal was prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser, estimating the subject property had a market value of \$1,747,000 as of January 1, 2022. The intended use of the appraisal report was to develop a retrospective market value of the subject for ad valorem purposes. The appraiser described the subject site as having water drainage issues with respect to the property directly south of the subject. The appraisal included photographs depicting a shifting retaining wall. Additionally, the subject site is encumbered by an approximately 10'x 93' driveway easement on the northern boundary of the subject site.

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 with a mixture of brick, stone, frame and stucco exterior materials and ranging in size from 4,105 to 4,912 square feet of living area. The homes range in age from 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 ranging from \$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.

To further support the overvaluation argument, the appellant submitted a grid analysis with information on three comparable sales located from 0.30 of a mile to 3.0 miles from the subject property. The comparables have sites that range in size from 11,400 to 20,000 square feet of land area and are improved with 2-story or 3-story dwellings of brick or frame exterior construction ranging in size from 4,186 to 4,776 square feet of living area. The dwellings were built from 1952 to 2006. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 420 to 912 square feet of building area. The properties sold in July 2022 and June 2023 for prices of \$1,725,000 and \$1,750,000 or from \$361.18 to \$418.06 per square foot of living area, land included.

Based on this evidence, the appellant requested the subject's total assessment be reduced to reflects the appraised value of the subject property when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$714,620. The subject's assessment reflects a market value of \$2,149,880 or \$459.28 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 six comparable sales located 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

4,186 to 5,129 square feet of living area. The homes were built from 2015 to 2022. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and one or two garages ranging in size from 252 to 820 square feet of building area. The properties sold from November 2020 to November 2023 for prices ranging from \$2,400,000 to \$2,849,000 or from \$487.42 to \$641.81 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted an appraisal and three comparable sales while the board of review submitted six comparable sales for the Board's consideration.

The Board gives little weight to the appraiser's opinion of value as it relies on comparable sales which occurred from 15 to 24 months prior to the January 1, 2023 assessment date. The Board gives less weight to each of the appellants three comparables which are less similar to the subject in age and/or located less proximate to the subject than other properties in the record. The Board gives less weight to board of review comparables #1, #2 and #3 which sold in 2020 or 2021, less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be board of review comparables #4, #5 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. These best comparables sold from June 2022 to November 2023 for prices ranging from \$2,699,000 to \$2,849,000 or from \$585.97 to \$641.81 per square foot of living area, land included. The subject's assessment reflects a market value of \$2,149,880 or \$459.28 per square foot of living area, land included which falls below the range established by the best comparables in the record. Given the subject's reported drainage issues and easement, a market value below the range appears logical. Therefore, after considering adjustments to the best comparables 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: _____

October 21, 2025



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

Socka Suppiah, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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