



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

APPELLANT: Roy Sangha  
DOCKET NO.: 24-04018.001-R-1  
PARCEL NO.: 03-36-130-008

The parties of record before the Property Tax Appeal Board are Roy Sangha, the appellant, by attorney Aron Bornstein, of BMI Bornstein LLC 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:** \$53,694  
**IMPR.:** \$271,863  
**TOTAL:** \$325,557

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 2024 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 two-story dwelling of frame exterior construction with 3,503 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017 and is seven years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a three-car garage containing 695 square feet of building area. The property has a 7,740 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$800,000

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<sup>1</sup> The Board finds the appraisal, which contains a detailed property sketch with measurements resulting from an interior and exterior inspection, to be the best evidence of the subject's dwelling size and features. While the board of review contends that the subject is a "two-story+" dwelling, the property record card submitted by the board of review depicts a two-story dwelling.

as of January 1, 2024. The appraisal was prepared by Brian Conaghan, an associate real estate trainee appraiser, and David Conaghan, a certified general real estate appraiser. The purpose of the appraisal was to determine the market value of the subject property for an ad valorem tax appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value by examining five comparable sales located within .51 miles of the subject. The comparables are improved with two-story dwellings of brick and vinyl siding, brick and cedar siding, or brick and stone exterior construction ranging in size from 3,186 to 3,793 square feet of living area. The dwellings range from 3 to 52 years old. Each comparable has central air conditioning and a two-car or three-car garage. Four comparables each have a fireplace, four comparables each have a basement with three having finished area, and one comparable has a crawl-space foundation. The parcels range in size from 7,800 to 20,375 square feet of land area. The sales occurred from June 2021 to July 2023 for prices ranging from \$525,000 to \$810,000 or from \$164.78 to \$236.09 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for age, site size, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from \$619,300 to \$819,700. Based on this data, the appraisers arrived at a market value of \$800,000 or \$228.38 per square foot of living area, including land, as of January 1, 2024. The appellant requested the subject's assessment be reduced 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 \$325,557. The subject's assessment reflects a market value of \$976,769 or \$278.84 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within .5 of a mile of the subject, two of which are in the subject's assessment neighborhood. The comparables consist of "two-story+" dwellings of frame or frame and brick exterior construction ranging in size from 3,590 to 3,771 square feet of living area. The dwellings were built from 2016 to 2022. Each dwelling has central air conditioning, a fireplace, a basement with four having finished area, and a garage ranging in size from 435 to 703 square feet of building area. The parcels range in size from 7,841 to 10,019 square feet of land area. The comparables sold from June 2021 to October 2022 for prices ranging from \$807,340 to \$1,227,600 or from \$220.22 to \$338.55 per square foot of living area, including land. The board of review argued that appraisal comparables #1 and #3 are located in an inferior neighborhood. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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<sup>2</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 the board of review submitted five comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant, which omitted sales of similar properties in the subject's neighborhood that sold more proximate to the assessment date than three of the sales considered by the appraisers, without explanation. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #1, #3, and #4, as well as board of review comparables #4 and #5, which differ from the subject in age, foundation, site size, and/or which sold less proximate to the assessment date at issue than other comparables in the record. The Board finds the best evidence of market value to be appraisal comparables #2 and #3 along with the board of review comparables #1 through #3, which sold most proximate to the lien date at issue and are similar to the subject in age, location, dwelling size, site size, and features. These most similar comparables sold from May to October 2022 for prices ranging from \$799,900 to \$1,227,600 or from \$220.22 to \$338.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$976,769 or \$278.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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: \_\_\_\_\_

November 25, 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

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