



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

APPELLANT: Daniel Orozco
DOCKET NO.: 24-04456.001-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: \$97,380
IMPR.: \$329,038
TOTAL: \$426,418

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 parties appeared before the Property Tax Appeal Board on August 19, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated May 28, 2026. Appearing on behalf of the appellant was attorney Thomas J. Kelly of Steven B. Pearlman & Associates, and on behalf of the DuPage County Board of Review was Patricia Gustin, Member, along with the board of review's witness, Mark Hoyert, Chief Deputy Assessor for Downers Grove Township.

The subject property consists of a 3-story dwelling of frame construction and Dryvit exterior with 2,995 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 462 square foot 2-car garage. The property has a 7,703 square foot site and is located in Downers Grove, 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 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 General Real Estate Appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison and cost approaches to value.

For the sales comparison approach the appraiser selected four comparable sales located within 0.45 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 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 November 2021 and June 2022 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. The appraiser adjusted the comparables for differences from the subject arriving at adjusted sale prices of the comparables ranging from \$985,000 to \$1,127,500 and an opinion of market value for the subject of \$1,050,000 as of January 1, 2023.

In developing the cost approach to value, the appraiser opined the subject's site had a value of \$450,000, when using the extraction method. The appraiser utilized "MRED, builders, M/S" to determine the total replacement cost of the subject improvements, assuming an "Average" quality rating, of \$689,125, physical depreciation was estimated to total \$81,073 and the cost of the "As-Is" value of the site improvements are \$15,000. Adding the land value, replacement costs less depreciation and site improvements, the appraiser arrived at an indicated value for the subject, under the cost approach of \$1,073,000, rounded.

In reconciling the two approaches to value, the appraiser gave primary emphasis to the sales comparison approach with the cost approach providing support and a reconciled opinion of market value for the subject of \$1,050,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect 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 \$426,418. The subject's assessment reflects a market value of \$1,279,382 or \$427.17 per square foot of living area, land included, when using the 2024 three year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

Ms. Gustin critiqued the appellant's appraisal, contending it's effective date to be dated for this 2024 appeal. Gustin introduced her witness, Mark Hoyert. Mr. Hoyert testified he is the Chief Deputy Assessor for Downers Grove Township, has been working in Downers Grove Township for approximately nine years and is a Certified Illinois Assessing Officer who summarized the board of review's comparables.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located within 0.93 of a mile from the subject. The comparables have sites ranging in size from 8,002 to 14,302 square feet of land area and are improved with 2-story or 3-story dwellings of frame exterior construction ranging in size from 3,182 to 3,843 square feet of living area. The dwellings were constructed from 2000 to 2009. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 400 to 708 square feet of building area. The comparables sold from April 2022 to July 2024 for prices ranging from \$1,467,500 to \$1,950,000 or from \$442.02 to \$552.35 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross examination, Hoyert answered questions regarding the board of review's comparables and confirmed the board of review did not adjust the comparables for differences from the subject,

In closing, Kelly contended the appraisal has a clear "date of value" of January 1, 2023 and that the appraiser made appropriate adjustments while the board of review did not. Kelly asserted two of the board of review's sales occurred in 2024, after the lien date, and the Property Tax Appeal Board should not consider these sales.

Gustin closed, reiterating the appellant's appraisal has an effective date of January 1, 2023 and suggested the appraiser's cost approach to value to be unnecessary, citing Chrysler Corporation v. Property Tax Appeal Board, 69 Ill.App.3d 207 (1979). Gustin argued that in Chrysler the courts stated that where there is credible evidence of comparable sales these sales are to be given significant weight as evidence of market value.

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 the board of review submitted six comparable sales for the Board's consideration. The Board finds the appellant's appraisal has an effective date of January 1, 2023 for this appeal which is concerned with the subject's market value as of January 1, 2024. The appraisal's four comparables sold in 2021 and 2022, or from 19 to 25 months prior to the January 1, 2024 assessment date with no adjustments made for date of sale. Additionally, two of the properties are located more than one mile from the subject. As a result, the Board finds the appraiser's opinion of market value to be less credible or reliable for this 2024 appeal. The Board also gives little weight to board of review comparables #2, #4 and #6 which are less similar to the subject in site size, dwelling size, design and/or sold in 2022, less proximate to the assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1, #3 and #5 which sold proximate to the January 1, 2024 assessment date and are more similar to the subject in location, age, design, dwelling size and features. These comparables sold from July 2023 to March 2024 for prices ranging from \$1,467,500 to \$1,625,000 or from \$442.02 to \$487.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,279,382 or \$427.17 per square foot of living area, including land, which falls below the range of the best comparable sales in the record. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not prove overvaluation by a preponderance of the evidence and 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 20, 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 9-215 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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