FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chad Matesi
DOCKET NO.: 24-05055.001-R-2
PARCEL NO.: 09-05-414-051

The parties of record before the Property Tax Appeal Board are Chad Matesi, the appellant, by attorney Michael 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:	$137,422
IMPR.:	$334,934
TOTAL:	$472,356

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2023 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 September 10, 2026 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated July 23, 2026.[1] Appearing on behalf of the appellant was attorney Melissa Whitley of Elliott & Associates Attorneys, PLLC along with the appellant's appraiser, DaShawn Weaver-Drew. Appearing on behalf of the DuPage County Board of Review was Patricia Gustin, Member and the board of review's witness, Mark Hoyert, Chief Deputy Township Assessor for Downers Grove Township.

The subject property consists of a 2-story contemporary style dwelling of frame exterior construction with 3,656 square feet of living area. The dwelling was completed in 2023 and is approximately 1 year old. Features of the home include a basement with finished area, central

[1] The hearing was a consolidated hearing for docket numbers 24-05055 and 25-00047.

air conditioning, two fireplaces, an inground swimming pool and a 935 square foot 3-car garage. The property has an approximately 17,941 square foot site and is located in Downers Grove, Downers Grove 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 $1,100,000 as of January 1, 2023. The appraisal was prepared by Cynthia McDonald, Associate Real Estate Appraiser Trainee and supervisory appraiser, DaShawn Weaver-Drew, a Certified Residential Real Estate Appraiser. The intended use of the appraisal report was to determine an opinion of market value for an ad valorem tax appeal. Prior to the hearing, the parties stipulated that Mr. Weaver-Drew was a qualified expert in field of real estate valuation for this appeal.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value selecting six comparable sales located from 0.25 of a mile to 2.59 miles from the subject property. The comparables have sites that range in size from 7,524 to 29,537 square feet of land area and are improved with traditional style dwellings of good quality construction ranging in size from 2,988 to 4,617 square feet of living area. The homes are 0 to 8 years old. Each comparable has a basement with three having finished area. Each dwelling has central air conditioning and a 2-car or a 3-car garage. Five homes have either one or two fireplaces. The comparables sold from March 2021 to September 2022 for prices ranging from $905,000 to $1,100,000 or from $216.37 to $331.17 per square foot of living area, land included.

After adjusting comparable #2 for sales of financing concessions, the appraisers adjusted the comparables for differences from the subject arriving at adjusted sale prices of the comparables ranging from $1,013,950 to $1,138,300 and an opinion of market value for the subject of $1,100,000.

Weaver-Drew testified the subject was built in 2023 and the selected comparable properties were newly constructed or slightly older in age than the subject property. In response to questioning from Ms. Whitley, Weaver-Drew testified he did not complete the cost approach to value for the subject property even though it was new construction. [Tr. 8-9] Weaver-Drew testified it was his opinion the "cost approach doesn't always actually accurately measure market value" adding the cost approach typically "comes out higher because of the inclusion of entrepreneurial profit" and testifying the appellant "worked directly with the builder."

Gustin questioned Weaver-Drew regarding market valuation trends in 2023 and 2024 since the appraisal has a January 1, 2023 effective date. Weaver-Drew testified his market research is reflective of the report's effective date and that under USPAP he is not able to use comparables that sold after the effective date.[2] Weaver-Drew testified he did not develop the cost approach to value "due to market dynamics and due to the actual realization of what's happening in the market versus perspective cost." [Tr. 17-18] Weaver-Drew testified the subject property was 100% complete on the date the property was inspected by the associate real estate appraiser trainee and that he conducted an exterior only viewing of the subject property.

[2] Uniform Standards of Professional Appraisal Practice (USPAP) Advisory Opinion-34 (AO-34) address the use of comparable sales that occur after the effective date of an appraisal. AO-34 states data subsequent to the effect date may be considered under certain conditions.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value as of January 1, 2023 when applying the statutory assessment level of 33.33%.

Ms. Gustin introduced her witness, Mark Hoyert, Chief Deputy Assessor for Downers Grove Township. Hoyert testified he is a Certified Illinois Assessing Official and has worked with the Downers Grove Township Assessor's office for approximately eight years.

In response to questioning from Gustin, Hoyert critiqued the appraisal testifying the January 1, 2023 effective date of the appraisal is dated for a January 1, 2024 appeal and that market values in Downers Grove have appreciated in 2023, 2024 and 2025. Hoyert testified appraisal comparables #5 and #6 are located in Lisle Township and questioned the appraisers' adjustments for dwelling size, basement finished area and inground swimming pool attesting there was no explanation in the appraisal for these adjustments. Hoyert testified the lack of a cost approach to value was concerning considering on page 8 of the appraisal the appraisers states: "The cost approach is the most reliable when improvements are new and do not suffer from excessive physical deterioration, functional obsolescence, and external obsolescence." [Tr. 24-28]

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $472,356. The subject's assessment reflects a market value of $1,421,047 or $388.69 per square foot of living area, land included, when using the 2024 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 nine comparable properties where comparables #6 through #9 lack any recent sale information and therefore shall not be analyzed or discussed further. Comparables #1 through #5 are located from 0.31 of a mile to 1.82 miles from the subject property. The comparables have sites that range in size from 7,088 to 13,200 square feet of land area and are improved with 2-story dwellings of frame exterior construction ranging in size from 3,292 to 4,011 square feet of living area. The homes were built from 2016 to 2024. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning and a garage ranging in size from 483 to 782 square feet of building area. Four homes each have one fireplace. The comparables sold from May 2022 to November 2024 for prices ranging from $1,350,000 to $1,650,000 or from $405.55 to $478.68 per square foot of living area, land included.

Hoyert testified the subject's per square foot market value based on its assessment is $388 while "most are ranging $400 per square foot or more." When asked to explain why the subject property has a higher assessment than some neighborhood comparables, Hoyert testified the subject has a custom inground swimming pool, larger garage size and more open porches than is typical for the area which accounts the property's higher assessment.[Tr. 14-15]

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Whitley questioned Weaver-Drew regarding the board of review's comparable properties. Without documentary evidence, Weaver-Drew testified he did not select board of review comparable #1 because it had energy efficient amenities which Weaver-Drew testified were

disclosed in the MLS for that property. As to other comparables presented by the board of review, Weaver-Drew indicated none would be used for a January 1, 2023 effective date but for a January 1, 2024 effective date he would not have selected any of the board of review's comparables that sold after January 1, 2024, such as board of review comparables #2, #3 and #4. Weaver-Drew testified that for a January 1, 2024 effective date, board of review comparable #5, which sold in December 2023, is a "solid comp."[Tr. 33-35,44]

In response to questioning by the ALJ, Hoyert testified the subject property was purchased for $507,000 in 2019,[3] a demolition permit totaling $10,000 was issued in June 2021 and in July 2021 a permit for new construction totaling $1,000,000 was issued, with totals $1,517,000.[Tr. 46-47] The Board finds no permitting information was submitted by the board of review.

In response to questioning from the ALJ, Weaver-Drew testified that for residential property the cost approach to value provides a "very loose baseline" and "you have to look at entrepreneurial profit and what's actually happening in the market." [pgs. 48-49] Weaver-Drew was not able to produce his scope of work when questioned by the ALJ who noted page 4 of the appraisal indicates the scope of work is included in the report and on page 8 the appraisers state the cost approach was not prepared "due to the scope of this assignment." Weaver-Drew testified "I would like to say the cost approach, it usually comes out quite a bit higher than the sales comparison approach." [Tr. 50,52]

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 five comparable sales for the Board's consideration.

The Board finds the comparables selected by the appraisers sold from 15 months to more than 24 months prior to the January 1, 2024 assessment date at issue. Moreover, the appraisers failed to develop the cost approach to value even though the subject is a new construction dwelling with additional amenities atypical for the subject's neighborhood. The USPAP Scope of Work Rule states, "an appraiser must disclose the scope of work in the report" and that "[a]n appraiser must not allow assignment conditions to limit the scope of work to such a degree that the assignment results are not credible in the context of the intended use." The Board finds it troubling the appraisers' omitted their scope of work from the report and failed to develop the cost approach as the subject property is new construction where a 2021 sale of the subject was disclosed in the

[3] The subject's property record card disclosed the subject sold in September 2019 for a price of $507,000, that in 2021 and 2022 an existing dwelling was razed and that a new home was completed in May 2023. However, the record contains no supporting documentation for demolition costs or permit value for the subject's new construction home.

subject's property record card, all of which calls into question the appraisers' credibility. As a result, the Board finds the appraisers opinion of value for the subject lacks credibility or reliability and gives the subject's appraised value no weight. The Board gives little weight to board of review comparables #1 and #2 which sold less proximate to the January 1, 2024 assessment date at issue and/or are less similar to the subject in age than other properties in the record.

The Board finds the best evidence of market value to be board of review comparable sales #3, #4 and #5 which sold proximate to the January 1, 2024 assessment date and are more similar to the subject in age, design, dwelling size and other features. However, these properties each lack an inground swimming pool amenity, a feature of the subject, suggesting upward adjustments are needed to account for this difference from the subject. These best comparables sold from December 2023 to November 2024 for prices ranging from $1,350,000 to $1,650,000 or from $410.09 to $426.05 per square foot of living area, including land. The subject's assessment reflects a market value of $1,421,047 or $388.69 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record, on an overall market value basis and below the range on a price per square foot basis. Therefore, after considering adjustments to the best comparables for differences from 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:

C E R T I F I C A T I O N

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 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 9-215 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

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