



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

APPELLANT: Joseph & Linda Lucania  
DOCKET NO.: 14-03226.001-R-1  
PARCEL NO.: 03-22-206-015

The parties of record before the Property Tax Appeal Board are Joseph & Linda Lucania, the appellants; 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:** \$ 33,600  
**IMPR.:** \$ 99,420  
**TOTAL:** \$133,020

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2014 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 brick and frame exterior construction that has 3,692 square feet of living area. The dwelling was built in 1995. Features include a partial finished basement, central air conditioning, a fireplace and a 627 square foot garage. The subject has a 10,000 square foot site. The subject property is located in Addison Township, DuPage County, Illinois.

The appellants argued the subject property was overvalued. In support of this claim, the appellants submitted information on three comparable sales located within two blocks of the subject property. The comparables consist of two-story dwellings of brick, frame or brick and frame exterior construction that were built from 1973 to 1993. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,466 to 3,104 square feet of living area. The comparables sold from October 2013 to July 2014 for prices ranging

from \$270,000 to \$350,000 or from \$108.09 to \$121.65 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$133,020. The subject's assessment reflects an estimated market value of \$399,100 or \$108.10 per square foot of living area including land when applying DuPage County's 2014 three-year average median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted four comparable sales located in the subject's subdivision. The comparables consist of two-story dwellings of brick or brick and frame exterior construction that were built from 1991 to 1996. Features had varying degrees of similarity when compared to the subject. The dwellings range in size from 3,108 to 3,460 square feet of living area. The comparables sold from March 2013 to July 2014 for prices ranging from \$430,000 to \$490,000 or from \$126.21 to \$154.44 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants 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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellants. All the comparables are smaller in dwelling size and comparables #2 and #3 are older in age when compared to the subject. The Board gave less weight to comparable #4 submitted by the board of review due to its smaller dwelling when compared to the subject. The Board finds comparable sales #1, #2 and #3 submitted by the board of review are most similar when compared to the subject in location, land area, design, age, dwelling size and features. These comparables sold from March 2013 to July 2014 for prices ranging from \$430,000 to \$490,000 or from \$126.21 to \$142.17 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$399,100 or \$108.10 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. After considering logical adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.



Chairman



Member



Member



Member



Acting 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 23, 2016



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 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 the subsequent year 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.

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.