



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

APPELLANT: Ronald Cicinelli
DOCKET NO.: 15-05926.001-R-1
PARCEL NO.: 06-12-209-004

The parties of record before the Property Tax Appeal Board are Ronald Cicinelli, the appellant, by attorney Ronald Cicinelli, of The Law Office of Ronald N. Cicinelli in Oakbrook Terrace; 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: \$66,770
IMPR.: \$61,500
TOTAL: \$128,270

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 2015 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 one-story dwelling of brick exterior construction with 1,721 square feet of living area. The dwelling was constructed in 1957. Features of the home include a partial finished basement, central air conditioning, two fireplaces and a two-car garage. The property has an 8,910 square foot site and is located in Elmhurst, York Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three comparable sales located along the same block as the subject property. The comparables consist of a split-level dwelling and two, one-story dwellings that were built from 1956 to 1960. Each comparable had a basement, central air conditioning, two comparables had fireplaces and a one or two car garage. The dwellings range in size from 1,261 to 1,779 square feet of living area and are situated on sites that contain from 7,080 to 7,693

square feet of land area. The comparables sold from September 2014 to July 2015 for prices of \$329,000 and \$342,000 or from \$192.24 to \$260.90 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$111,080 which would reflect a market value of approximately \$333,240.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$128,270. The subject's assessment reflects an estimated market value of \$385,195 or \$223.82 per square foot of living area including land when applying DuPage County's 2015 three-year average median level of assessment of 33.30% as determined by the Illinois Department of Revenue. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review submitted information on 12 comparable sales located within the same neighborhood assessment code as the subject property. The grid analysis did not disclose central air conditioning or fireplaces. The comparables consist of one-story dwellings that were built from 1950 to 1960. The dwellings range in size from 1,274 to 2,148 square feet of living area and are situated on sites that contain from 7,260 to 16,830 square feet of land area. The comparables sold from April 2014 to June 2015 for prices ranging from \$340,000 to \$605,000 or from \$225.64 to \$367.74 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 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 parties submitted 15 suggested sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 and the board of review's comparables #4, #6, #7 and #11 due to their dissimilar dwelling size and/or dissimilar dwelling design when compared to the subject property.

The Board finds the best evidence of market value in the record to be the appellant's comparables #1 and #2 and the remaining eight board of review comparables. These comparables sold proximate in time to the January 1, 2015 assessment date and were similar to the subject in location, age, dwelling size, design and features. These properties sold from April 2014 to July 2015 for prices ranging from \$329,000 to \$510,000 or from \$192.24 to \$336.31 per square foot of living area including land. The subject's assessment reflects a market value of \$385,195 or \$223.82 per square foot of living area, including land, which falls between the range established by the best comparables in this record. Based on this evidence the Board finds the subject is not overvalued and a reduction in the 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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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