



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

APPELLANT: Chris Ciccarello
DOCKET NO.: 15-06557.001-R-1
PARCEL NO.: 07-07-302-011

The parties of record before the Property Tax Appeal Board are Chris Ciccarello, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, 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: \$ 34,630
IMPR.: \$109,210
TOTAL: \$143,840

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 two-story dwelling of brick and frame exterior construction that has 3,397 square feet of living area. The dwelling was constructed in 1992. The home features an unfinished basement, central air conditioning, a fireplace and a 680 square foot garage. The subject has a 12,500 square foot site. The subject property is located in Naperville Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.¹ In support of overvaluation claim, the appellant submitted a grid analysis of three comparable sales located in the same neighborhood code as the subject. The comparables consist of two-story dwellings of frame and brick exterior construction that were

¹ The appellant's counsel marked assessment inequity as the basis of the appeal; however, the legal brief and supporting evidence reveal the appeal is based on overvaluation using comparable sales.

built in 1990. One comparable has a finished basement and two comparables have unfinished basements. The comparables have central air conditioning and two or three-car garages. The dwellings range in size from 3,416 to 3,971 square feet of living area and are situated on sites that contain from 9,412 to 13,586 square feet of land area. The comparables sold from January 2013 to March 2014 for prices ranging from \$383,000 to \$450,000 or from \$110.29 to \$113.69 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$143,840. The subject's assessment reflects an estimated market value of \$431,952 or \$127.16 per square foot of living area including land area when applying DuPage County's 2015 three-year average median level of assessment of 33.30%.

In support of the subject's assessment, the board of review submitted an analysis of five comparable sales. The evidence was prepared by the township assessor. The comparables consist of two-story dwellings of frame or brick and frame exterior construction that were built from 1992 to 1999. The comparables have unfinished basements, one or two fireplaces and garages that range in size from 474 to 726 square feet of building area. The dwellings range in size from 3,240 to 3,538 square feet of living area and are situated on sites that contain from 8,200 to 17,576 square feet of land area. The comparables sold from August 2013 to May 2015 for prices ranging from \$430,000 to \$485,000 or from \$132.72 to \$147.24 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

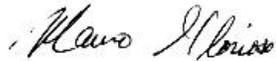
Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation as a basis of the appeal. 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.

The parties submitted eight comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 are larger in dwelling size when compared to the subject. Comparable #1 and #3 sold in 2013, which are dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board gave less weight to comparable #2 submitted by the board of review due to its August 2013 sale date, which is dated and less indicative of market value as of the subject's January 1, 2015 assessment date. The Board finds the remaining four comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and features. They sold from July 2014 to May 2015 for prices ranging from \$430,000 to \$485,000 or from \$132.72 to \$147.24 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$431,952 or \$127.16 per square foot of living area including land, which falls at the lower end of the range established by the most similar comparable sales contained in the record on an overall basis and below the range on a per square foot basis. After considering 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. 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: February 20, 2018



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris Ciccarello, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

DuPage County Board of Review
DuPage Center
421 N. County Farm Road
Wheaton, IL 60187