



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

APPELLANT: Linda Tucker  
DOCKET NO.: 19-00978.001-R-1  
PARCEL NO.: 03-34-214-017

The parties of record before the Property Tax Appeal Board are Linda Tucker, the appellant, by attorney Cristin Duffy of Crane and Norcross 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:** \$54,950  
**IMPR.:** \$44,270  
**TOTAL:** \$99,220

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 2019 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 is improved with a split-level frame single-family dwelling built in 1961. The dwelling contains 1,032 square feet of above-grade living area. Features of the home include an unfinished lower level, central air-conditioning, and a 576-square foot garage. The dwelling is situated on a 9,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

Cristin Duffy appeared before the Property Tax Appeal Board on behalf of the appellant contending overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales, two of which are located in Addison and have the same neighborhood code as the subject and two of which are located in Elmhurst in a different neighborhood code than the subject. The four comparables consist of split-level brick or brick and frame single-family dwellings that were built from 1960 to 1978. The dwellings range

in size from 990 to 1,642 square feet of above-grade living area. The comparables each have a lower level that is 75% finished and a garage containing either 440 or 528 square feet of building area. Two comparables have central air conditioning and one comparable has a fireplace. The comparables sold from November 2017 to June 2020 for prices ranging from \$239,000 to \$315,000 or from \$170.52 to \$241.41 per square foot of above-grade living area, land included. Ms. Duffy argued that most weight should be placed on appellant's comparables #2 and #4. Based on this evidence and argument, the appellant requested an assessment reflecting a market value of approximately \$216,328 or \$209.62 per square foot of above-grade living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,220. The subject's assessment reflects a market value of approximately \$300,758 or \$291.43 per square foot of above-grade living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

Carl Peterson appeared on behalf of the board of review and called Donna Castiglia as his witness. Ms. Castiglia testified that she has worked at the Addison Township Assessor's Office for 14 years. She received her CIAO certification in 2010 and is up to date on all required continuing education associated therewith. Ms. Castiglia testified that she was familiar with the subject property and had chosen the five comparable sales submitted by the board of review, all of which are located in the same neighborhood code as the subject. The comparables consist of multi-level brick and frame single-family dwellings situated on sites containing from 4,371 to 11,100 square feet of land area. The homes were built from 1961 to 1986 and range in size from 1,064 to 1,336 square feet of above-grade living area. The dwellings have each have a lower level that is 75% finished and a garage containing from 440 to 528 square feet of building area. Three comparables each have central air-conditioning. The comparables sold from March 2017 to May 2019 for prices ranging from \$329,000 to \$390,000 or from \$288.17 to \$309.21 per square foot of above-grade living area, land included.

In response to questioning by Mr. Peterson, Ms. Castiglia testified that she would not have used appellant's comparables #1 and #3 as they have a different neighborhood code and are located in a different city than the subject. She explained that the board of review's grid analysis did not contain sale information for appellant's comparables #3 and #4 because they sold in 2020, subsequent to the sales ratio study date. She pointed out that appellant's comparables #1 and #2 sold for \$241.41 and \$241.38 per square foot of above-grade living area, including land, but that appellant was requesting an assessment of only \$209.62 per square foot of above-grade living area, including land.

On cross-examination Ms. Duffy asked Ms. Castiglia about appellant's comparables #2 and #4. Castiglia testified that those two comparables were in the same town and neighborhood as the subject and sold for \$241.38 and \$185.19 per square foot, including land, and agreed that the subject's requested assessed value per square foot of above-grade living area fell in between the values of those two comparables.

In closing, Mr. Peterson argued that the board of review comparables were more similar to the subject than the appellant's comparables and were all in the same neighborhood as the subject.

The board of review comparables range from approximately \$288 to \$309 per square foot of above-grade living area, including land, which supports the subject's assessed value of \$288.46 per square foot of above-grade living area, including land, using the statutory level of assessment. Based on the foregoing 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 a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The parties' comparables have varying degrees of similarity to the subject and all have finished lower levels superior to the subject's unfinished lower level. The Board gave less weight to appellant's comparables #1, #3 and #4 as appellant's comparables #1 and #3 are located in a different town and have a different neighborhood code than the subject and as comparable #4 is 17 years newer than the subject. The Board also gave less weight to board of review comparables #1 through #4 which are 16 to 25 years newer than the subject property.

The Board finds that appellant's comparable #2 and board of review comparable #5 are the best comparables submitted in the record as they are located in the same neighborhood and same city as the subject and are similar to the subject in age, design, and most features. These comparables sold in November 2018 and March 2017 for \$315,000 and \$329,000 or for \$241.38 and \$309.21 per square foot of above-grade living area, land included, respectively. The subject's assessment, which reflects an estimated market value of \$300,758 or \$291.43 per square foot of above-grade living area, land included, falls below the values of the best comparable sales in the record on an overall basis and between the values on a per square foot basis which is logical given that appellant's comparable #2 is a larger dwelling than the subject. After making adjustments to the comparables for differences from the subject, the Board finds no reduction in the subject's assessment is 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: July 20, 2021



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

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