



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

APPELLANT: Virginia Ciaccio  
DOCKET NO.: 19-06696.001-R-1  
PARCEL NO.: 03-08-210-014

The parties of record before the Property Tax Appeal Board are Virginia Ciaccio, the appellant, by attorney Franco A. Coladipietro, of Amari & Locallo in Bloomingdale, 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:** \$80,760  
**IMPR.:** \$205,060  
**TOTAL:** \$285,820

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 consists of a two-story dwelling of stone and stucco exterior construction with 5,746 square feet of living area.<sup>1</sup> The dwelling was constructed in 2006 and is 13 years old. Features of the home include a full basement that is 100% finished, central air conditioning, one fireplace, and a 724 square foot three-car garage. The property has an approximately 28,199 square foot site and is located in Itasca, Addison 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 \$750,000 as of January 1, 2019. The appraisal was prepared by Jerry R. Wicklund, a Certified Residential

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<sup>1</sup> The Board finds the best evidence of the description of the subject property was found in the appraisal. The appraiser performed an interior inspection and provided a floorplan sketch with exterior dimensions and area measurement calculations.

Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate market value of the subject property for a tax protest. The appraiser described the subject as being in good overall condition with newer updates to the kitchen and baths. On page 2 of the addendum, the appraiser stated for sake of consistency that the above grade square footage of living area for the subject of 4,930 was drawn from the tax records as well as the above grade square footage for the comparables. However, the appraiser provided a hand measured sketch that indicated the subject has 5,746 above grade square feet of living area.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing six comparable sales that are located within .79 miles from the subject property. The comparables are described as two-story dwellings ranging in size from 3,238 to 4,113 square feet of living area and are approximately 13 to 31 years old. Each comparable has a full basement, five of which have finished rooms. Other features of each comparable include central air conditioning, one fireplace and a two-car or a three-car garage. One comparable also has a sports court. The comparables have sites ranging in size from 7,151 to 30,796 square feet of land area. The comparables sold from April 2016 to July 2018 for prices ranging from \$604,000 to \$800,000 or from \$164.58 to \$201.19 per square foot of living area, including land. The appraiser applied adjustments to the comparables for time of sale and/or differences when compared to the subject in site, age, room count, gross living area, basement finished area and other features. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$750,000 as of January 1, 2019. 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 of \$285,820. The subject's assessment reflects a market value of \$866,384 or \$150.78 per square foot of living area, land included, when using 5,746 square feet of living area, including land, and applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to the appeal, the assessor noted appellant's comparables #2 and #4 are not in a comparable neighborhood. The board of review's evidence indicated appellant's comparable #5 sold for \$685,000 or \$203.87 per square foot of living area, including land which was unrefuted by the appellant.

In support of its contention of the correct assessment of the subject property the board of review submitted information on five comparable sales with the same assessment neighborhood code as the subject. The comparables are described as two-story dwellings with frame or brick exteriors ranging in size from 3,755 to 4,687 square feet of living area and were constructed from 2003 to 2019. The comparables each have a basement, one of which is 100% finished, central air conditioning, one fireplace and a garage ranging in size from 640 to 804 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have sites ranging in size 9,112 to 20,790 square feet of land area. The comparables sold from April 2017 to May 2019 for prices ranging from \$713,000 to \$899,900 or from \$178.34 to \$231.69 per square foot of living area, including land. The assessor also noted that the subject has a very desirable location looking out to a golf course and neither party's comparables have that location. An aerial map of the subject site was submitted. Based on this evidence, the board of review believes the subject's assessment is supported.

### **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 Board finds the appellant submitted an appraisal and the board of review provided five comparables to support their respective positions.

The Board gives less weight to the appraisal as the appraiser knowingly valued the subject based on 4,930 square feet of living area when the actual living area was 5,746 square feet based on the appraiser's floor plan sketch. As a result, the adjustments to the comparables for differences in gross living area when compared to the subject were incorrectly calculated. Furthermore, the appraiser utilized four comparables that sold in 2016 and 2017 which were dated and less likely to be reflective of market value as of the January 1, 2019 assessment date. Lastly, the appraiser applied a time adjustment for the 2016 sale but did not for the 2017 sales without any explanation. For these reasons, the Board finds the appraiser's conclusion of value not credible or reliable. The Board will look at the raw sales data.

The Board gives less weight to the appellant's comparables #1, #2, #4 and #6 along with board of review comparable #4 as these properties sold in 2016 and 2017 which were dated and less likely to be reflective of market value as of the subject's January 1, 2019 assessment. The Board also gives less weight to board of review comparables #1, #2 and #3 as they all appear to be sales of new construction homes unlike the subject which is 13 years old.

The Board finds the best evidence of the subject's market value to be appraiser comparables #3 and #5 along with the board of review comparable #5 which sold proximate in time to the January 1, 2019 assessment date. Although the comparables have considerably smaller dwelling sizes than the subject, all are similar to the subject in age and most features. These properties sold from January 2018 to January 2019 for prices ranging from \$685,000 to \$800,000 or from \$178.34 to \$203.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$866,384 or \$150.78 per square foot of living area, land included which is below the range established by the best comparable sales in the record on a price per square foot basis but higher on overall market value. The Board finds the subject's higher overall value is justified due to subject's significantly larger dwelling size than all the comparables. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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.

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Chairman



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Member



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Member



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Member



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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 19, 2022



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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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