



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

APPELLANT: Paul Delmedico
DOCKET NO.: 22-03254.001-R-1
PARCEL NO.: 03-19-412-007

The parties of record before the Property Tax Appeal Board are Paul Delmedico, the appellant; 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: \$43,630
IMPR.: \$41,770
TOTAL: \$85,400

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision from 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 2022 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 parties appeared before the Property Tax Appeal Board on April 4, 2024 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated February 13, 2024. Appearing was Paul Delmedico, the appellant and on behalf of the DuPage County Board of Review was Donald Whistler, Member of the DuPage County Board of Review, along with the board of review's witness, Donna Castiglia, CIAO and Senior Residential Appraiser for the Addison Township Assessor's Office.

The subject property consists of a split-level dwelling of brick exterior construction with 1,219 square feet of above grade living area. The dwelling was constructed in 1966. Features of the home include a crawl space foundation, an unfinished lower level,¹ central air conditioning and a

¹ The Board finds the best description of the subject's lower level was found in its property record card, submitted by the board of review, which was not refuted by the appellant.

445 square foot garage. The property has an approximately 8,400 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales that are located from next door to three doors away from the subject property. The parcels range in size from 7,590 to 11,433 square feet of land area. The comparables are improved with split-level dwellings of brick or brick and frame exterior construction ranging in size from 1,219 to 1,508 square feet of above grade living area. The dwellings were built from 1964 to 1976. Each comparable has a lower level with finished area and two comparables also have an unfinished basement. Each dwelling has central air conditioning and a garage ranging in size from 457 to 562 square feet of building area. The comparables sold from February 2019 to October 2021 for prices ranging from \$181,000 to \$288,000 or from \$134.77 to \$236.26 per square foot of above grade living area, including land.

At hearing, Mr. Delmedico testified his home was constructed in 1966 and has original kitchen, bathroom and other features. In support of the subject's original features, Mr. Delmedico submitted more than 30 interior and exterior photographs of the subject, documenting the subject's kitchen, bathroom and other elements.

The appellant also submitted Multiple Listing Service (MLS) sheets, photographs, and other documentation for its comparable properties and MLS sheets each of the board of review comparables. Information in the MLS sheets depict appellant comparable #1 as in the middle of a rehabilitation project and lacking some flooring and with visible stud walls. Appellant comparables #1, #2, #4 and #6 were updated and resold following the sale dates included in the appellant's grid analysis. The MLS data sheets for the board of review's comparables #2, #5 and #6 depict these properties were updated from 2018 to 2021.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,333, which would reflect a market value of \$199,019 or \$163.26 per square foot of above grade living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,400. The subject's assessment reflects a market value of \$256,303 or \$210.26 per square foot of above grade living area, land included, when using the 2022 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue. The board of review disclosed the first year of the general assessment period was 2019 and a township equalization factor of 1.0440 was applied in the 2022 tax year to all non-farm properties in Addison Township.

In support of its contention of the correct assessment the board of review submitted a copy of a favorable PTAB decision under Docket Number 21-07461.001-R-1 wherein the subject's 2021 assessment was reduced to \$81,800 based on an agreement between the parties.² Mr. Whistler

² By letter dated October 13, 2022, the appellant was informed of a suggested change in the assessment of the subject property and was given thirty (30) days to respond if the suggested change was not acceptable. The appellant did not respond in writing within the deadline and a decision was issued in accordance with the board of review's request.

stated the 2022 assessment of the subject property reflects the 2021 reduced assessment level plus application of the 2022 Addison Township equalization factor of 1.0440. The board of review also submitted six comparable sales to further support the subject's assessment. Ms. Castiglia of Addison Township briefly described the board of review's six comparable sales testifying each of the properties are located in the subject's neighborhood and are the same style as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior year under Docket Number 21-07461.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$81,800 based on a proposed assessment by the board of review which the appellant did not reject within the required 30 day timeframe. The Board further finds the subject property, for tax year 2022, is an owner-occupied residence according to the appellant's appeal petition.

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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket Number 21-07461.001-R-1 in which a decision was issued based upon a proposed assessment, not rejected by the appellant, reducing the subject's total assessment to \$81,800. The record indicates the subject property is an owner-occupied dwelling. The Board also finds the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0440 was applied in Addison Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section

16-185 of the Property Tax Code results in a total assessment of \$85,400, which is equal to the 2022 total assessment of the subject property and 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(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:

May 21, 2024



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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COUNTY

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