



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

APPELLANT: Philip Menolascina
DOCKET NO.: 23-05207.001-R-1
PARCEL NO.: 03-36-306-009

The parties of record before the Property Tax Appeal Board are Philip Menolascina, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$51,820
IMPR.: \$216,020
TOTAL: \$267,840

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 2023 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 for a hearing at the DuPage County Board of Review Office in Wheaton pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, David Kieta, and appearing on behalf of the DuPage County Board of Review was board member, Don Whistler along with witness, Donna Castiglia, Senior Residential Appraiser for Addison Township.

The subject property consists of a 2-story dwelling of brick exterior construction with 3,793 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement that is 90% finished, central air conditioning, two fireplaces and a 754 square foot garage. The property has an 8,712 square foot site and is located in Elmhurst, 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 August 04, 2023. The ValueNet report was prepared by William D. Romanelli, a State Certified Residential Real Estate Appraiser. Under property comments on page 9 of the appraisal, appraiser stated "I have not inspected the subject property. The scope of the inspection included a curb side viewing of the property, by a third party." The property rights appraised were fee simple and the appraisal was performed to assist the lender/client, Huntington Bank in collateral evaluation. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value.

Under the sales comparison approach to value, the appraiser utilized four comparable sales to estimate the subject's market value. The comparables are located from .38 of a mile to 1.67 miles from the subject property. The parcels range in size from 7,405 to 9,148 square feet of land area and are improved with two-story dwellings that are 3 to 23 years old. The homes range in size from 3,041 to 4,089 square feet of living area and feature basements, two of which have finished area, central air conditioning, one or two fireplaces and a 3-car garage. Two comparables each have a fireplace. The comparables sold from August 2022 to May 2023 for prices ranging from \$625,000 to \$870,000 or from \$191.13 to \$230.19 per square foot of living area, including land. In the market value comments, the appraiser adjusted the comparables for differences in location, living area, bedroom count, bathroom count, basement finish and features. The appraiser gave most weight to comparable sale #4 because it is most similar to the subject in living area. Based on this data the appraiser estimated the subject had an estimated market value of \$750,000 as of August 4, 2023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$267,840. The subject's assessment reflects a market value of \$805,776 or \$212.44 per square foot of living area, land included, when using the 2023 three year average median level of assessment for DuPage County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted "Notes on PTAB Appeal" that critiqued appellant's comparables noting differences in living area, basement finish and features. At the hearing, Don Whistler objected to the appraisal because appraiser was not present to cross examine, and the intended use of the appraisal was for a lender and for this type of an appraisal the appraiser does not inspect the interior of the property. The Administrative Law Judge reserved ruling on the objection.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales with the same neighborhood code and located from .05 to .35 of a mile from the subject. The comparables have sites with 7,841 or 8,712 square feet of land area and are improved with 2-story or 2-story+ homes of frame or brick and frame exterior construction ranging in size from 3,507 to 3,726 square feet of living area. The homes were built from 2004 to 2022 and have basements, one of which is 100% finished. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 431 to 632 square feet of living area, including land. The comparables sold from April 2022 to August 2023 for prices ranging from \$799,900 to \$1,010,000 or from \$220.22 to \$278.85 per square foot of living area, including land.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that the five comparable sales submitted for the board of review are 2-story homes located in the subject neighborhood that are similar in size and one has a finished basement similar to the subject. When questioned about the appraisal comparables, Castiglia testified that appellant's comparables #2 and #4 are located in inferior neighborhoods within Elmhurst.

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.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$750,000 as of August 4, 2023. The board of review objected to the appraisal report because the appraiser was not present at the hearing to be cross-examined. The Board hereby sustains the objection. The Board finds the appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. In Novicki v. Department of Finance, 373 Ill.342, 26 N.E.2d 130 (1940), the Supreme Court of Illinois stated, "[t]he rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. at 344. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Based on this case law, the Board gives the conclusion of value contained in the appraisal no weight. The appraiser was not present at the hearing to be cross-examined with respect to the appraisal methodology, the selection of the comparables, the adjustment process and the ultimate conclusion of value. However, the Board will examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

The Board gives less weight to the appellant's appraisal comparables #1, #2 and #3 as well as board of review comparables #1, #4 and #5 due to differences in age and/or dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's appraisal comparable #4 along with board of review comparables #2 and #3 which overall are more similar to the subject in age, dwelling size and features. These comparables sold from April 2022 to August 2023 for prices of \$850,000 and \$870,000 or from \$212.77 to \$233.49 per square foot of living area, including land. The subject's total assessment reflects a market value of \$805,776 or \$212.44 per

square foot of living area, including land which falls within the range established by the best comparable sales in the record. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a 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: _____

June 17, 2025



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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