



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

APPELLANT: Emanuel Piazza
DOCKET NO.: 23-05220.001-R-1
PARCEL NO.: 03-20-119-009

The parties of record before the Property Tax Appeal Board are Emanuel Piazza, 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: \$45,270
IMPR.: \$115,850
TOTAL: \$161,120

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 was the appellant, Emanuel Piazza, 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 and frame exterior construction with 2,683 square feet of living area. The dwelling was constructed in 1980 and is approximately 43 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 576 square foot garage. The property has a 7,841 square foot site and is located in Addison, Addison Township, DuPage County.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables with the same neighborhood code, two of which are located on the same street as the subject. The comparables have sites ranging in size from 7,200 to 7,820 square feet of land area that are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 2,228 to 3,446 square feet of living area. The dwellings are 37 to 45 years old and have basements with finished area. Each comparable has central air conditioning and a 2-car or a 3-car garage ranging in size from 460 to 888 square feet of building area. Three comparables each have one fireplace. The comparables sold from April 2021 to February 2024 for prices ranging from \$379,000 to \$485,000 or from \$128.12 to \$217.68 per square foot of living area, including land. The comparables have improvement assessments ranging from \$98,570 to \$131,790 or from \$30.13 to \$45.94 per square foot of living area.

At the hearing, the appellant testified that he found it difficult to believe that his property increased in value by 30% in one year. The appellant further stated that the township assessor completely ignored the fact that PTAB lowered the subject's assessment in 2021 and increased the value of his home in 2022 by 4% based on the rollover.

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 \$161,120. The subject's total assessment reflects a market value of \$484,717 or \$180.66 per square foot of living area, including land, when applying the 2023 three year median level of assessment of 33.24% for DuPage County as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$115,850 or \$43.18 per square foot of living area.

In response to the appeal the board of review submitted property record cards and a grid analysis of the appellant's comparables that disclosed the properties were located from .05 to .22 miles from the subject. The board of review also submitted two pages titled "NOTES ON PTAB APPEAL" that listed features of the subject and the appellant's comparables. The board of review also asserted appellant's comparables #1, #2 and #4 sold for more than the subject's 2023 market value, however, only comparable #1 sold for more than the subject's 2023 market value.

In support of the subject's assessment the board of review submitted information on five comparables with the same neighborhood code as the subject and located from .08 to .47 of a mile from the subject. The comparables have sites ranging in size from 7,841 to 11,761 square feet of land area that are improved with 2-story dwellings of frame and brick exterior construction ranging in size from 2,502 to 2,962 square feet of living area. The dwellings were built from 1978 to 1986 and have basements. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 451 to 666 square feet of building area. The comparables sold from March 2022 to August 2023 for prices ranging from \$472,500 to \$600,888 or from \$177.85 to \$207.79 per square foot of living area, including land. The comparables have improvement assessments ranging from \$107,220 to \$124,360 or from \$41.99 to \$44.17 per square foot of living area. The board of review also submitted a comparable sales map depicting the locations of both parties comparables in relation to the subject. Based on this evidence the board of review requested confirmation of the subject's assessment.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that five comparable properties were chosen within the subject's neighborhood that were similar in style, size and all sold in 2022 except for one which shows the trend of the upward market continues in the neighborhood. As to the appellant's comparables, Castiglia testified comparables #3 and #4 are older sales and the appellant's comparables are less similar in size to the subject.

In written rebuttal, the appellant submitted parcel history report of the subject property along with property tax bills from 2020 and 2021. At the hearing, the appellant requested further clarification as to why his home increased by 30% when absolutely no improvements were made to the subject property. Castiglia stated in 2023 a general reassessment of all properties within the subject neighborhood was done.

Conclusion of Law

The appellant contends in part 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.

As to the appellant's contention that the subject's assessment increased by 30% without making any improvements to the property, the Board finds rising and falling assessments from year to year on a percentage basis do not show whether a particular property is correctly assessed. The property's assessment at issue must be analyzed together with its physical characteristics in relation to credible market evidence as of the effective valuation date to make this determination.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size and/or they sold in 2021 or 2024 which is less proximate in time to the January 1, 2023, assessment date than the other comparables in the record. The Board also gives less weight to board of review comparable #4 which is less similar to the subject in dwelling size.

The Board finds the best evidence of market value to be board of review comparables #1, #2, #3 and #5 which sold proximate to the assessment date at issue and overall are most similar to the subject in location, age, dwelling size, and features. The comparables sold from March 2022 to August 2023 for prices ranging from \$472,500 to \$545,000 or from \$177.85 to \$207.79 per square foot of living area, land included. The subject's assessment reflects a market value of \$484,717 or \$180.66 per square foot of living area, including land, which is at the lower end of the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported and no reduction in the subject's assessment is warranted based on overvaluation.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments

must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 as well as board of review comparable #4 which are less similar to the subject in dwelling size.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with board of review comparables #1, #2, #3 and #5 which overall are more similar to the subject in location, age, dwelling size and some features. However, appellant's comparable #3 has finished basement area and a larger garage, suggesting downward adjustments are necessary to make it more equivalent to the subject. These comparables have improvement assessments that range from \$107,220 to \$122,150 or from \$42.01 to \$45.94 per square foot of living area. The subject's improvement assessment of \$115,850 or \$43.18 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences the Board finds the subject's improvement is supported. Based on this evidence the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement is warranted based on uniformity.

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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