



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

APPELLANT: Frank Catalano
DOCKET NO.: 23-05268.001-R-1
PARCEL NO.: 03-34-210-016

The parties of record before the Property Tax Appeal Board are Frank Catalano, 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: \$65,730
IMPR.: \$125,620
TOTAL: \$191,350

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 frame exterior construction with 2,130 square feet of living area. The dwelling was constructed in 1998 and is approximately 25 years old. Features of the home include a basement, central air conditioning, a fireplace and a 550 square foot garage. The property has a 9,000 square foot site and is located in Elmhurst, Addison Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with the same neighborhood code as the subject. The comparables are described as 2-story dwellings of frame and brick exterior construction ranging in size from 2,340 to 2,898 square feet of living area. The dwellings are 16 to 31 years old and have basements. Each home has central air conditioning and a garage ranging in size from 429 to 451 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$133,160 to \$163,400 or from \$54.03 to \$57.57 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$191,350. The subject property has an improvement assessment of \$125,620 or \$58.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables with the same neighborhood code as the subject. The comparables are described as 2-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 1,962 to 2,517 square feet of living area. The dwellings were built from 1957 to 2000 and have basements, two of which are either 75% or 100% finished. Each home has central air conditioning and a garage ranging in size from 440 to 567 square feet of building area. Three comparables each have a fireplace. Comparable #6 has an inground swimming pool. The comparables have improvement assessments ranging from \$114,840 to \$151,060 or from \$58.53 to \$60.51 per square foot of living area.

The board of review called, Donna Castiglia as its witness. Castiglia testified that their comparables are all close in proximity to the subject and two of them have finished basements while the subject does not. As to the appellant's comparables, Castiglia stated appellant's comparable #2 is a split-level home which is not comparable to the subject's 2-story home.

Based on this evidence and testimony the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant commented that board of review comparables #4 and #5 are considerably older homes than the subject.

Conclusion of Law

The taxpayer 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 parties presented eleven equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #2 and #3 as well as board of review comparables #4, #5 and #6 due to significant differences in dwelling size, age and/or finished basement area when compared to the subject. In addition, board of review comparable #6 has an inground swimming pool unlike the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4 and #5 along with board of review comparables #1, #2 and #3 which are relatively similar to the subject in location, age, dwelling size and features. These comparables have improvement assessments ranging from \$114,840 to \$140,320 or from \$56.91 to \$59.89 per square foot of living area. The subject's improvement assessment of \$125,620 or \$58.98 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: _____

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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