



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

APPELLANT: Paul Delmedico
DOCKET NO.: 23-05936.001-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: \$46,040
IMPR.: \$61,970
TOTAL: \$108,010

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 Center in Wheaton pursuant to prior written notice. Appearing before the Board was appellant, Paul Delmedico, and appearing 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, Senior Residential Appraiser from 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, a lower level that is 90% finished,¹ central air

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.

conditioning and a 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 in the same neighborhood code from next door to the next subdivision to the west. The parcels range in size from 7,590 to 12,360 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 1,936 square feet of above grade living area. The dwellings were built from 1964 to 1974. Each comparable has a lower level with finished area and four comparables also have a basement, one of which is finished. Each dwelling has central air conditioning and a garage ranging in size from 420 to 528 square feet of building area. The comparables sold from May 2020 to August 2022 for prices ranging from \$275,000 to \$375,000 or from \$169.94 to \$257.65 per square foot of above grade living area, including land.

In written submission and at hearing, Mr. Delmedico testified his home was constructed in 1966 and has not been updated. The kitchen, bathroom and other features are original. In support of this claim, Mr. Delmedico submitted more than 30 interior and exterior photographs of the subject. Mr. Delmedico also testified to the differences in condition and features between the subject and the comparable sales he submitted. The appellant also submitted bids for window and door replacement, kitchen renovation and bathroom renovation. Mr. Delmedico testified that his realtor did an appraisal of his home but his realtor was not able to attend because he was not feeling well. The one-page memorandum titled Market Appraisal Summary from Tim Sotis at RE/MAX All Pro recommended a list price of \$200,000 and a sales price range from \$200,000 to \$215,000 for the subject property. At the hearing, Mr. Whistler objected to the admissibility of the Market Appraisal Summary because Tim Sotis was not present to be cross examined. The administrative law judge reserved ruling on the objection. The Board hereby sustains the board of review's objection as the appellant's realtor was not present to provide direct testimony regarding the methodology for the market appraisal summary.

The appellant also submitted Multiple Listing Service (MLS) sheets, photographs, and other documentation for its comparable properties and MLS sheets for some of the board of review comparables.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$66,666, which would reflect a market value of \$200,018 or \$164.08 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 \$108,010. The subject's assessment reflects a market value of \$324,940 or \$266.56 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.

Before calling their witness, Mr. Whistler from the board of review stated that numerous notices requesting an interior inspection of the subject property were sent to Mr. Delmedico and a motion was filed to the Property Tax Appeal Board because he refused to allow an inspection.

Mr. Whistler further stated that the motion was granted by the Property Tax Appeal Board and the appellant cannot dispute the interior condition of the subject property. Therefore, Mr. Whistler contends Mr. Delmedico cannot argue that other comparables sales in the neighborhood are in better condition than his home.

Donna Castiglia, Senior Residential Appraiser for Addison Township testified that she provided nine comparable properties provided that sold from 2020 to 2022. Castiglia further stated that assessor comparables #1 and #8 had prior sales in 2021 and 2019 for \$288,000 and \$255,000, respectively, which shows the increase in property values in the neighborhood.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales that are located in the same neighborhood code as the subject and within .22 of a mile from the subject. Board of review comparable #1 is a subsequent sale of appellant's comparable #1. Comparables #2, #5 and #7 are the same sales as appellant's comparables #2, #4, and #6, respectively. The parcels range in size from 8,277 to 10,455 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 1,577 square feet of above grade living area. The dwellings were built from 1964 to 1978. Each comparable has a lower level with finished area and four comparables also have a basement, one of which is finished. Eight homes have central air conditioning, five homes each have one fireplace, and each home has a garage ranging in size from 420 to 550 square feet of building area. The comparables sold from May 2020 to April 2022 for prices ranging from \$288,000 to \$405,000 or from \$210.45 to \$292.79 per square foot of above grade living area, including land.

In rebuttal, Mr. Delmedico testified that the board of review comparables are superior to the subject in terms of condition and features. Mr. Delmedico further testified that he does not let people inside his home due to his health conditions. Lastly, Mr. Delmedico argued that five of the board of review comparables are assessed as brick and frame homes when they are all brick homes like the subject.

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.

As an initial matter the board of review objected to any argument from the appellant relating to condition and deferred maintenance of the subject property as the board of review had made a written request to inspect the property in accordance with section 1910.94 of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.94). The appellant subsequently denied the request to inspect the interior of the property and stated that he allows no one into his home. Section 1910.94(a) of the rules of the Property Tax Appeal Board provides:

No taxpayer or property owner shall present for consideration, nor shall the Property Tax Appeal Board accept for consideration, any testimony, objection, motion, appraisal critique or other evidentiary material that is offered to refute, discredit or disprove evidence offered by an opposing party regarding the description, physical characteristics or condition of the subject property when the taxpayer or property owner denied a request made in writing by the board of review or a taxing body, during the time when the Board was accepting documentary evidence, to physically inspect and examine the property for valuation purposes.

Based on this rule, the Property Tax Appeal Board sustains the objection of the board of review and the Board will not consider any evidence or testimony offered by the appellant to refute evidence offered by the board of review regarding the physical condition of the subject property.

The record contains 13 comparable sales submitted by the parties to support their respective positions where three comparables were shared by both parties and one comparable sold twice. The Board gives less weight to the appellant's comparables as well as board of review comparables #2 through #8 which sold in 2020 or 2021, less proximate in time to the January 1, 2023, assessment and less likely to be reflective of market value as of that date. The Board also gives less weight to appellant's comparable #4 which has a significantly larger dwelling when compared to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #9 which sold most proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, age, dwelling size and features. These comparables sold in February 2022 and April 2022 for prices of \$395,000 and \$405,000 or for \$261.94 and \$284.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$324,940 or \$266.56 per square foot of living area, including land, which falls below the best comparable sales in this record in overall value and is bracketed on a price per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is supported. 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: _____

October 21, 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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COUNTY

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