



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

APPELLANT: Joseph Cascio
DOCKET NO.: 24-04447.001-R-1
PARCEL NO.: 05-24-102-024

The parties of record before the Property Tax Appeal Board are Joseph Cascio, 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: \$28,507
IMPR.: \$276,891
TOTAL: \$305,398

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 2024 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 subject property consists of a two-story dwelling of frame and masonry exterior construction with 4,204 square feet of living area. The dwelling was constructed in 1995 and is approximately 29 years old. Features of the dwelling include a basement, central air conditioning, 3½ bathrooms, a fireplace and a garage containing 620 square feet of building area.¹ The property has a 13,700 square foot site and is located in Glen Ellyn, Milton Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables that have the same assessment neighborhood code as the subject and are

¹ The board of review, through the township assessor provided a copy of the Multiple Listing Service (MLS) printout for the subject's 2005 purchase that disclosed subject dwelling has basement finish and 4½ bathrooms, which the assessor was not aware of, and thus the basement finish and additional bathroom are not being assessed.

located within .14 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 3,933 to 4,412 square feet of living area. The dwellings are from 24 to 31 years old. Four comparables each have a basement with no data provided regarding basement finish, if any. The appellant did not describe the foundation type for comparables #5 and #6. Each comparable has central air conditioning, 2½, 3 or 4 bathrooms, a fireplace and a garage ranging in size from 462 to 838 square feet of building area. The comparables have improvement assessments that range from \$217,909 to \$281,758 or from \$53.27 to \$64.25 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$253,459 or \$60.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$305,398. The subject has an improvement assessment of \$276,891 or \$65.86 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum and two exhibits. In the memorandum, the board of review contended the appellant's comparables #2, #3 and #4 were 755, 699 and 564 square feet smaller than the subject dwelling, respectively. The board of review's Exhibit #1 consists of an assessment equity grid analysis and the property information for the subject, which includes the MLS printout for the subject's 2005 purchase. The board of review's Exhibit #2 is a comparable report prepared by the township assessor which contained information on the appellant's six comparables, along with information on seven comparables chosen by the assessor. The submission also included property information printouts for the subject and both parties' comparables, which includes schematic diagrams and dimensions of the subject and each comparable. The property information printouts disclosed the appellant's comparables #1, #2, #3, #4 and #5 have dwellings with 4,092, 3,449, 2,505, 3,640 and 3,916 square feet of living area, respectively. The property information printouts also disclosed the appellant's comparables each have from 2 to 4 full bathrooms, comparable #1 has two additional half-bathrooms, comparable #6 has one additional half-bathroom, comparables #1 and #3 each have basement finish and comparables #5 and #6 each have an unfinished basement.²

In support of its contention of the correct assessment the board of review, through the township assessor submitted a grid analysis with information on seven equity comparables. The board of review's comparable #7 is the same property as the appellant's comparable #6. The comparables have the same assessment neighborhood code as the subject and are located within .15 of a mile from the subject property. The comparables are improved with two-story dwellings of frame and brick exterior construction ranging in size from 4,030 to 4,231 square feet of living area. The dwellings were built from 1993 to 2000. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, either 2½, 3½ or 5 bathrooms, one or two fireplaces and a garage ranging in size from 441 to 838 square feet of building area. The comparables have improvement assessments that range from \$263,669 to \$294,393 or from \$64.25 to \$72.98 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

² The Board finds the best descriptions of the appellant's comparables are found in the property information printouts submitted by the board of review.

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 submitted 12 equity comparables for the Board's consideration, as one comparable is common to both parties. The Board has given less weight to the appellant's comparables #2, #3 and #4, due to their smaller dwelling sizes, when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #5 and #6, along with the board of review comparables, which includes the common comparable. The Board finds these comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$217,909 to \$294,393 or from \$53.27 to \$72.98 per square foot of living area. Removing the low and high improvement assessments, the appellant's comparable #1 and board of review comparable #1 results in a tighter value range of \$263,999 to \$289,058 or \$63.86 to \$68.56 per square foot of living area. The subject's improvement assessment of \$276,891 or \$65.86 per square foot of living area falls within the range of the best comparables with the narrowest range contained in the record. After considering adjustments to the best comparables for differences from 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: _____

December 23, 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

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