FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Philip Menolascina
DOCKET NO.: 25-04057.001-R-2
PARCEL NO.: 06-34-106-002

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:	$249,213
IMPR.:	$454,067
TOTAL:	$703,280

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 2025 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 stucco and Dryvit exterior construction with 5,959 square feet of living area. The dwelling was constructed in 2013 and is 12 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 947 square foot garage.[1] The property has a 25,168 square foot site and is located in Oak Brook, York 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 $1,417,000 as of January 1, 2025. The appraisal was prepared by Reagan Schwarzlose, a certified general real estate appraiser. The appraiser noted that the property was not inspected.

[1] The Board finds the property record card submitted by the board of review, which contains a building sketch and which was not refuted by the appellant, to be the best evidence of the subject's foundation.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by examining five comparable sales located from .25 of a mile to 1.46 miles from the subject. The comparables are improved with traditional-style dwellings ranging in size from 5,440 to 6,533 square feet of living area. The dwellings range from 7 to 30 years old. Each comparable has central air conditioning, a fireplace, and a three-car or four-car garage. Four comparables have basement foundations. The parcels range in size from 14,031 to 36,546 square feet of land area. The sales occurred from September 2023 to September 2024 for prices ranging from $1,295,000 to $2,202,000 or from $210.39 to $367.00 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for location, site size, age, dwelling size, bathroom count, basement finish, and other features to arrive at adjusted prices ranging from $1,307,612 to $2,145,822. Based on this data, the appraisers arrived at a market value of $1,417,000 or $237.79 per square foot of living area, including land, as of January 1, 2025. The appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $703,280. The subject's assessment reflects a market value of $2,110,051 or $354.09 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and within .44 of a mile from the subject. The comparables consist of two-story dwellings ranging in size from 5,616 to 6,081 square feet of living area. Each comparable has a basement foundation, central air conditioning, three or four fireplaces, and a garage ranging from 850 to 1,760 square feet of building area. The comparables have parcels ranging from 21,853 to 25,450 square feet of land area. The comparables sold from May 2013 to December 2025 for price ranging from $1,980,000 to $2,504,000 or from $352.56 to $411.77 per square foot of living area, including land. In a memorandum, the board of review noted that the appraisal made differing adjustments for the properties located in gated communities. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The appellant submitted an appraisal and the board of review presented three comparable sales for the Board's consideration. The Board gives less weight to the value conclusion in the appraisal submitted by the appellant. The appraisal relied in part on a sale occurring in September 2023, for which no time adjustment was made despite the appraiser's comment that a time adjustment would be warranted for sales more than one year from the assessment date.

Further, the appraiser made differing adjustments for location to two of the comparables which are located in gated communities and made no adjustment to the comparables for foundation. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #1 through #4, as well as the board of review's comparables #2 and #3, which differ from the subject in location, foundation, and/or sold less proximate to the assessment date at issue. The Board finds the parties' two remaining comparables sold proximate to the lien date at issue and are similar to the subject in age, dwelling size, and features. These most similar comparables sold in August 2024 and December 2025 for prices of $1,595,000 and $2,504,000 or $257.63 and $411.77 per square foot of living area, including land. The subject's assessment reflects a market value of $2,110,051 or $354.09 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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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