



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

APPELLANT: James Forcucci  
DOCKET NO.: 11-02716.001-R-1  
PARCEL NO.: 05-06-204-013

The parties of record before the Property Tax Appeal Board are James Forcucci, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C., in Des Plaines, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$41,353  
**IMPR:** \$132,687  
**TOTAL:** \$174,040

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 2011 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 construction with approximately 3,222 square feet of living

area.<sup>1</sup> The dwelling was constructed in 1994. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached three-car garage of 780 square feet of building area. The property has a 12,276 square foot site which backs to a stream and a golf course. The property is located in Winfield, Milton 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 \$525,000 as of December 12, 2010. Based on this evidence, the appellant requested an assessment reduction reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,000. The subject's assessment reflects a market value of \$600,302 or \$186.31 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal, the board of review noted the report was prepared for a refinance transaction determining the fee simple rights in the property, "not for ad valorem" assessment purposes.

In support of its contention of the correct assessment the board of review submitted information on six comparables sales, two of which were presented in the appraisal report as sales #3 and #4.

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

In rebuttal, the appellant's counsel contended that any equity data in the board of review's submission is not responsive to this overvaluation appeal. With regard to the sales in the board of review's evidence, the data consists of raw/unconfirmed sales data with no adjustments for market conditions, condition, location, size, age or other relevant factors. Also, four the

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 3,222 square feet whereas the assessing officials reported a dwelling size of 3,391 square feet. Neither party presented any drawings to support their respective calculations. The Board finds this relatively minor size difference does not impact the ability to determine the correct assessment of the subject property on this record.

sales occurred in 2009 which was a superior market to the assessment date of January 1, 2011.

**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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant with an estimated market value of \$525,000 as of December 12, 2010. The Board gave reduced weight to the four board of review sales that occurred in 2009. Moreover, the two board of review comparable sales that were presented in the appellant's appraisal sold for prices of \$164.98 and \$189.33 per square foot of living area, including land, with the smallest dwelling carrying the highest per-square-foot sales price. After considering adjustments to these two sales which occurred most proximate to the assessment date of January 1, 2011, the Board finds that this evidence is a further indication that the subject property is overvalued.

The subject's assessment reflects a market value of \$600,302 or \$186.31 per square foot of living area, including land, which is above the appraised value and above the best comparable sales in the record presented by the board of review after considering appropriate adjustments.

On this record, the Board finds the subject property had a market value of \$525,000 or \$162.94 per square foot of living area, including land, as of the assessment date at issue. Since market value has been established the 2011 three year average median level of assessments for DuPage County of 33.15% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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.



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: August 22, 2014



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 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 the subsequent year 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.

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.