



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

APPELLANT: Nick Castaldo  
DOCKET NO.: 13-03844.001-R-1  
PARCEL NO.: 06-25-203-011

The parties of record before the Property Tax Appeal Board are Nick Castaldo, the appellant, by attorney James P. Regan of Fisk Kart Katz and Regan, Ltd. in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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:** \$43,040  
**IMPR:** \$152,260  
**TOTAL:** \$195,300

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 2013 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 split-level single-family dwelling of frame and masonry construction with 3,134 square feet of living area. The dwelling was constructed in 1976. Features of the home include a partially finished lower level, central air conditioning, a fireplace and an attached two-car

garage. The property has a 22,157 square foot site and is located in Oak Brook, York 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, each of which was located on the same street as the subject property. The comparables consist of one split-level, one one-story and three two-story dwellings that were built between 1968 and 1999. The homes range in size from 2,348 to 5,246 square feet of living area. Four of the comparables have basements that range in size from 1,594 to 2,858 square feet of building area and two-car or three-car garages.

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 \$195,300. The subject property has an improvement assessment of \$152,260 or \$48.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a memorandum from Ronald Pajda, Deputy Assessor from the York Township Assessor's Office, along with information on nine equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables consist of split-level dwellings that were built between 1964 and 1986. The homes range in size from 2,602 to 3,876 square feet of living area and feature lower levels of varying sizes. Eight of the homes have two-car garages and one has a four-car garage.

As part of the memorandum, Pajda reported that of 30 split-level dwellings in the subject's neighborhood code, 27 were built between 1963 and 1968, which makes the subject dwelling one of the newer split-level dwellings in the area. The subject was also renovated in 2012 according to a listing of the property and the subject sold in May 2014 for \$969,000.

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

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the

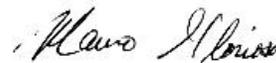
basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable 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 a total of fourteen comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given little weight to appellant's comparables #2 through #5 as these dwellings differ in design from the subject which is a split-level home. Moreover, these four homes differ substantially in dwelling size when compared to the subject and therefore are not suitable comparables. The Board has also given little weight to board of review comparable #6 as this dwelling is much newer, has a much larger lower level and has a four-car garage making it dissimilar to the subject dwelling.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 with reduced weight being given to the remaining board of review comparables which all have much larger lower level areas than the subject dwelling. In contrast, board of review comparables #2 and #4 were similar to the subject in dwelling size, lower level square footage and two-car garage amenity. These two comparables had improvement assessments of \$48.00 and \$50.00 per square foot of living area. The subject's improvement assessment of \$48.58 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.

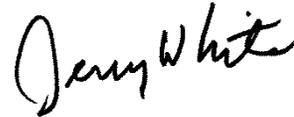
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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Acting 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 21, 2015



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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.