



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

APPELLANT: Thomas Sparacino
DOCKET NO.: 08-04499.001-R-1
PARCEL NO.: 06-03-211-011

The parties of record before the Property Tax Appeal Board are Thomas Sparacino, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC, 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: \$13,500
IMPR.: \$63,180
TOTAL: \$76,680**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1½-story single family dwelling that contains 1,006 square feet of living area. The dwelling has a basement and was constructed in 1940. The subject has an 8,350 square foot parcel and is located in Elmhurst, York Township, DuPage County.

The appellant's petition indicates that comparable sales, assessment equity and a contention of law are the bases of the appeal. The appellant submitted no legal brief or any statement in support of a contention of law argument. In Section V - Comparable Sales/Assessment Grid Analysis the appellant asserted the subject is located in a flood plain and is rented to a Section 8 tenant but made no further analysis relating to how those factors impacted the subject's assessment.

In support of the assessment inequity argument the appellant submitted information on nine comparables improved with one split level dwelling; three, one-story dwellings; four 1½-story dwellings and a two-story dwelling. Eight comparables were described as having a similar construction as the subject. The homes were constructed from 1927 to 1979 and ranged in size from 1,000 to 1,744 square feet of living area. The evidence in the

record disclosed that four of the comparables had central air conditioning, eight comparables had basements, two comparables had fireplaces and each had a two-car garage. These properties had improvement assessments ranging from \$35,030 to \$88,610 or from \$20.17 to \$57.84 per square foot of living area. The subject has an improvement assessment of \$63,180 or \$62.80 per square foot of living area.

The appellant also reported that comparables #2 and #6 sold in June 2005 and June 2006 for prices of \$245,000 and \$300,000 or \$147.95 and \$177.51 per square foot of living area, land included, respectively.

The appellant also submitted a copy of the DuPage County Board of Review assessment appeal which included income and expense data related to the subject property.

Based on this evidence the appellant requested the subject's assessment be reduced to \$20,483.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$76,680 was disclosed. The subject's assessment reflects a market value of \$230,478 or \$229.10 per square foot living area, land included, using the 2008 three year average median level of assessments for DuPage County of 33.27%. In support of the assessment the board of review submitted Addendum to Board of Review Notes on Appeal and Exhibit #1, an assessment data sheet that listed the appellant's comparables and comparables selected by the township assessor.

In support of the assessment the township assessor identified six comparables composed of 1½-story dwellings that ranged in size from 712 to 1,541 square feet of living area and were constructed from 1931 to 1954. Each comparable has the same neighborhood code as the subject and five are of similar construction as the subject. Four of the comparables have basements, two comparables have central air conditioning and four comparables have detached garages. These properties have improvement assessments that range from \$50,600 to \$123,700 or from \$62.81 to \$80.27 per square foot of living area. The township assessor also provided a listing of 18, 1½-story dwellings located in the subject's neighborhood, including the subject property, which ranged in size from 712 to 2,052 square feet of living area and were constructed from 1927 to 1954. These properties had improvement assessments ranging from \$37.55 to \$80.27 per square foot of living area, with a median of \$62.79 per square foot of living area. Based on these comparables the board of review contends the subject is being equitably assessed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends in part assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

The Board finds board of review comparables #2, #4, #5 and #6 were most similar to the subject in age, size, style and construction. Two comparables were superior to the subject with central air conditioning and three were superior to the subject with detached garages. One was inferior to the subject having no basement. These comparables ranged in size from 960 to 1,192 square feet of living area and were built from 1931 to 1954. Their improvement assessments ranged from \$67,830 to \$74,880 or from \$62.81 to \$71.07 per square foot of living area. The subject has an improvement assessment of \$63,180 or \$62.80 per square foot of living area, which is below the range established by the best comparables in the record. The Board finds this evidence demonstrates the subject dwelling is being equitably assessed.

The appellant also made an assertion that the subject's assessment was excessive based on comparable sales. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 on this basis.

Section 1910.65(c) of the rules of the Property Tax Appeal Board provides in part that:

Proof of the market value of the subject property may consist of the following:

- 4) documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

86 Ill.Admin.Code 1910.65(c)(4). In this appeal the appellant provided information on only two comparable sales to demonstrate overvaluation, which is a deficient number under the aforementioned rule. Additionally, one of the comparable sales

was not similar to the subject in style and age being a two-story dwelling constructed in 1974. Furthermore, the second sale was similar to the subject's style but was significantly larger than the subject dwelling and the sale occurred approximately 30 months prior to the assessment date at issue. For these reasons the Board finds the appellant did not submit sufficient evidence to demonstrate overvaluation.

Based on this record 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: June 24, 2011

Allen Castrovillari

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.