



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

APPELLANT: Thomas Sparacino
DOCKET NO.: 09-04267.001-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, in Chicago, 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: \$13,500
IMPR.: \$58,350
TOTAL: \$71,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 69-year-old, 1.5-story style frame single-family dwelling that contains 1,006 square feet of living area. Features of the home include a partial basement. The property is located in Elmhurst, York Township, DuPage County.

The appellant through legal counsel contends both unequal treatment in the assessment process and overvaluation regarding the subject's improvement assessment; no dispute was raised concerning the land assessment. In a cover letter, counsel noted that a uniformity analysis and a "Local Market Value Analysis spreadsheet" were presented to support these respective arguments.¹

In support of the inequity argument, the appellant submitted a grid analysis with limited information on four comparables said

¹ Also submitted was a six-page brief addressed to the DuPage County Board of Review arguing an overall downturn in market values and a vacancy/occupancy contention regarding this residential property. These arguments were not raised in the cover letter addressed to the Property Tax Appeal Board.

to be located from .01 to .14 of a mile from the subject property. The comparables were reported to consist of 1.5-story style dwellings of frame exterior construction that ranged in age from 61 to 82 years old. The dwellings range in size from 1,376 to 1,744 square feet of living area. Three of the comparables have full or partial basements. The only other reported amenity was a two-car garage for each of the comparables. These four properties have 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. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$41,840 or \$41.59 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on three comparables located from .07 to .09 of a mile from the subject. The properties were improved with one-story, bungalow or split-level style dwellings that range in size from 776 to 1,281 square feet of living area. No other amenities or descriptive information was provided for these properties. The comparables sold between May and July 2009 for prices ranging from \$145,000 to \$247,000 or from \$186.86 to \$209.58 per square foot of living area including land.² Based on this analysis, the appellant requested the subject's total assessment be reduced to \$56,879, which reflects a market value of approximately \$170,637 or \$169.62 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$76,680 was disclosed. The subject has an estimated market value of \$230,547 or \$229.17 per square foot of living area including land, as reflected by its assessment and DuPage County's 2009 three-year median level of assessments of 33.26%. The board of review also noted that the appellant's comparable sales were from 2009 and occurred after the assessment date of January 1, 2009. The board of review also presented six equity comparables in its response.

From an examination of the record, the Property Tax Appeal Board finds that the board of review was notified of this appeal by a letter dated October 24, 2011 which enclosed a copy of the appellant's appeal submission and established January 22, 2012 as the due date for the board of review's response. The board of review did not seek an extension of that 90 day time period to file its responsive evidence. (86 Ill.Admin.Code §1910.40(a)). The "Board of Review Notes on Appeal" and evidence were postmarked on February 22, 2012. Based on the rules, the Property Tax Appeal Board finds that the board of review did not timely file these documents. The sanction for failing to timely respond to the appeal is to default the board of review. (86 Ill.Admin.Code §1910.69(a)).

² The spreadsheet analysis extracted a land value based on the land assessment of the individual parcels and then apportioned the remaining value to "improvement fair market value per square foot."

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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is warranted on this record.

One of the appellant's arguments was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellant has overcome this burden.

The Board finds the appellant submitted a total of four equity comparables to support his position in this appeal. The Board gave less weight to the appellant's comparables #1 and #2 due to differences in age and/or foundation from the subject. The Board finds appellant's comparables #3 and #4 were most similar to the subject in terms of style, exterior construction, size, age and the stated property characteristics. They had improvement assessments of \$50.81 and \$57.84 per square foot of living area. The subject's improvement assessment of \$62.80 per square foot of living area is higher than these most similar comparables which are each larger than the subject. In addition, the subject lacks a garage which is enjoyed by these two most similar comparables. After considering adjustments and the differences in these comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment is warranted.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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). After an analysis of the assessment data and considering the reduction in assessment for lack of uniformity, the Board finds that the subject property is not overvalued in light of the assessment reduction and no further reduction in the subject's assessment is warranted for overvaluation.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 30, 2012

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.