FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Sparacino
DOCKET NO.: 09-04903.001-R-1
PARCEL NO.: 06-02-104-005

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:	$68,710
IMPR.:	$103,360
TOTAL:	$172,070

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 68-year-old, two-story style frame and masonry single-family dwelling that contains 2,521 square feet of living area. Features of the home include a basement and a detached two-car garage. 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 .46 of a mile from the subject property. The comparables were reported to consist of 1.5-story or two-story style dwellings of frame and masonry exterior construction that ranged in age from 14 to 90 years old. The dwellings range in size from 1,094 to 2,969 square feet of living area. Each of the comparables has a full or partial basement. The only other reported amenity was a one-car or two-car garage for each of the comparables. These properties have improvement assessments ranging from $42,350 to $84,440 or from $17.37 to $41.15 per square foot of living area. The subject has an improvement assessment of $109,590 or $43.47 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to $60,680 or $24.07 per square foot of living area.

In support of the overvaluation argument, the appellant submitted market data on three comparables located from .01 to .45 of a mile from the subject. The style of the dwellings was not disclosed, but they range in size from 1,680 to 2,969 square feet of living area. No other amenities or descriptive information was provided for these properties. Two of the comparables sold in May 2008 and November 2009 for prices of $339,000 and $490,000 or for $165.04 and $201.79 per square foot of living area including land.[2] The third comparable was "pending" as of April 2010 for $359,900 or $192.15 per square foot of living area including land. Based on this analysis, the appellant requested the subject's total assessment be reduced to $129,390, which reflects a market value of approximately $370,170 or $146.83 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 $178,300 was disclosed. The subject has an estimated market value of $536,079 or $212.65 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 noted the subject home was remodeled in 2004 and thus newer homes were included for comparison.

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 31, 2011 which enclosed a copy of the appellant's appeal submission and established January 29, 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

[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."

respond to the appeal is to default the board of review. (86 Ill.Admin.Code §1910.69(a)).

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 limited 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, #2 and #3; these properties differed from the subject in age and/or dwelling size. The Board finds appellant's comparable #4 was most similar to the subject in terms of style, size, age and the stated property characteristics. This property had an improvement assessment of $41.15 per square foot of living area. The subject's improvement assessment of $43.47 per square foot of living area is higher than this most similar comparable. After considering adjustments and the differences in the 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.

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 30, 2012

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.