



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

APPELLANT: Julius Sparacino
DOCKET NO.: 10-03359.001-R-1
PARCEL NO.: 09-12-205-016

The parties of record before the Property Tax Appeal Board are Julius Sparacino, the appellant, by attorney Kevin B. Hynes 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 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: \$150,310
IMPR: \$265,010
TOTAL: \$415,320**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a part 1.5-story and part 2-story dwelling of frame and masonry construction containing 3,764 square feet of living area. The dwelling was constructed in 1921 with renovations in 1970, 1987 and 1998. Features of the home include a partial unfinished basement, two fireplaces and a 484 square foot garage. The property has a 12,806 square foot site and is located in Downers Grove, Downers Grove Township, DuPage County.

The appellant's appeal is based on assessment equity.¹ The appellant submitted information on three comparable properties located from 1 to 2.17-miles from the subject property. The comparables are described as part 1-story and part 2-story dwellings of frame or frame and masonry construction that range in size from 3,555 to 3,840 square feet of living area. The dwellings were constructed from 1958 to 1967 with two renovations for each dwelling having occurred between 1966 and 1995. Each comparable has the same neighborhood code as the subject

¹ Although counsel also marked the bases of comparable sales and contention of law, there was only one sale from January 2002 which is too distant in time to be relevant to the property's value as of January 1, 2010 and there was no citation to law in a brief in support of the contention of law. (86 Ill.Admin.Code §1910.65(c)(4) & (d)).

property. Features of the comparables include a partial basement and a garage ranging in size from 529 to 720 square feet of building area. No other amenities of the properties were provided in the grid analysis, however, the board of review reported these comparables have from one to three fireplaces. The comparables have improvement assessments ranging from \$238,780 to \$251,570 or from \$62.18 to \$67.26 per square foot of living area. The subject's improvement assessment is \$265,010 or \$70.41 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$246,693 or \$65.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$415,320 was disclosed. The board of review presented descriptions and assessment information on five comparable properties, two of which were located in the same neighborhood code as the subject property. The comparables are improved with part 1-story, part 2-story and, in one home, a part 3-story dwelling of frame or frame and masonry construction that range in size from 3,247 to 3,927 square feet of living area. The dwellings were constructed from 1917 to 1952 and had one to three renovations occurring between 1978 and 2001. Features of the comparables include a partial basement, one of which is 50% finished. The homes have one to three fireplaces and a garage ranging in size from 324 to 1,050 square feet of building area. These properties have improvement assessments ranging from \$244,720 to \$295,190 or from \$68.95 to \$77.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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); 86 Ill.Admin.Code 1910.63(e). 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 not met this burden.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds both parties' comparables are similar to the subject in location, size, style, exterior construction, features and/or age including numerous renovations. The eight comparables had improvement assessments that ranged from \$238,780 to \$295,190 or from \$62.18 to \$77.38 per square foot of living area. The subject's improvement assessment of \$265,010 or \$70.41

per square foot of living area falls within the range established by the 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 assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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 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: October 18, 2013

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.