



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

APPELLANT: Julius Sparacino  
DOCKET NO.: 11-03589.001-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 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 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: \$140,620  
IMPR: \$241,290  
TOTAL: \$381,910**

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 2011 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 part two-story and part 1.5-story dwelling of frame and masonry construction with 3,764 square feet of living area. The dwelling was constructed in 1921 with subsequent year remodeling/updates in 1970, 1987, 1998 and 2001. 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 contends assessment inequity as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on five equity comparables located in the same neighborhood code assigned by the assessor as the subject property. Three of the comparables are described as being from 1 to 2.17-miles from the subject and the proximate location of two comparables was not disclosed. Based on this evidence, the appellant requested an improvement assessment of \$220,533 or \$58.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$381,910. The subject property has an improvement assessment of \$241,290 or \$64.10 per square foot of living area.

In a memorandum, the board of review outlined the differences in assessments for class/exterior, fireplace, bath, half bath and fixtures to arrive at adjusted assessments of both parties' comparables that range from \$60 to \$70 per square foot of living area, rounded. Additionally, the board of review reported that three of the appellant's comparables were receiving 15% economic obsolescence adjustments for location and those adjustments were also removed in the adjustment process.

As part of its submission, the board of review reiterated the appellant's comparable properties and reported a lower improvement assessment for appellant's comparable #3 of \$184,780 or \$49 per square foot of living area, rounded, as compared to the appellant's submission in the Section V grid analysis of \$223,200 or \$59 per square foot of living area, rounded.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. 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

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<sup>1</sup> "Comparable sales" was also marked in section 2d of the Residential Appeal petition, however, there was no recent sales evidence in the submission.

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 nine comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #5 as the dwelling is substantially smaller than the subject home. The Board has also given reduced weight to board of review comparable #4 as this dwelling includes a third story area, which is not present in the subject's design.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 through #4 and board of review comparables #1 through #3. These seven comparables had improvement assessments that ranged from \$175,850 to \$256,170 or from \$45.57 to \$65.23 per square foot of living area. The subject's improvement assessment of \$241,290 or \$64.10 per square foot of living area falls within the range established by the best comparables in this record both in terms of overall value and on a per-square-foot basis. 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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 24, 2014

*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.