



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

APPELLANT: Jason Cione  
DOCKET NO.: 13-04227.001-R-1  
PARCEL NO.: 06-25-404-010

The parties of record before the Property Tax Appeal Board are Jason Cione, the appellant, by attorney Richard J. Caldarazzo, of Mar Cal Law, P.C. 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:** \$42,700  
**IMPR:** \$130,130  
**TOTAL:** \$172,830

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 2013 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 one and one-half story dwelling of frame, brick or stone exterior construction with 3,024 square feet of living area. The dwelling was constructed in 1965. Features of the home include a 1,300 square foot basement, central air conditioning, a fireplace and a two car

garage. The property has a 21,978 square foot site and is located in Oak Brook, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal.<sup>1</sup> The appellant did not challenge the subject's land assessment. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood as the subject property. The comparables are improved with one-story or two-story dwellings of frame, brick or stone exterior construction and are from 34 to 48 years old. Features include basements ranging in size from 648 to 1,800 square feet, central air conditioning, one or two fireplaces and garages ranging in size from 492 to 780 square feet of building area.<sup>2</sup> The dwellings range in size from 2,902 to 3,886 square feet of living area and have improvement assessments that range from \$83,570 to \$116,660 or from \$24.97 to \$34.40 per square foot of living area.

The appellant requested that the assessment be reduced to \$132,820.

The appellant's attorney called no witnesses and acknowledged that his predecessor prepared the evidence. The attorney stated that he was familiar with the subject property and reviewed the evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$172,830. The subject property has an improvement assessment of \$130,130 or \$43.03 per square foot of living area.

Representing the board of review was Chairman Anthony Bonavolonta. Bonavolonta called York Township Deputy Assessor Ron Pajda as a witness.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables prepared by Pajda. The comparables were located in the same neighborhood as the subject property. Pajda testified that the comparables are improved with one and one-half story dwellings

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<sup>1</sup> A consolidated hearing was held under Docket Nos. 12-03786.001-R-1, and 13-04227.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

<sup>2</sup> The appellant's grid analysis did not contain information for the subject or comparables on finished basement area, central air conditioning or fireplaces. The analysis also had incorrect information for basement area. This information was obtained from the property record cards submitted by the board of review.

of frame, brick or stone exterior construction and were built from 1965 to 1967. Features include basements ranging in size from 986 to 1,803 square feet, with two comparables having finished area. Other features include central air conditioning, one or two fireplaces and garages ranging in size from 495 to 644 square feet of building area. The dwellings range in size from 2,705 to 3,158 square feet of living area and have improvement assessments that range from \$133,760 to \$181,610 or from \$47.82 to \$58.19 per square foot of living area.

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 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 seven equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 due to their dissimilar design when compared to the subject. The Board also gave less weight to appellant's comparable #2 due to its larger dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar to the subject in location, design, age, size and features. These comparables had improvement assessments that ranged from \$47.82 to \$58.19 per square foot of living area. The subject's improvement assessment of \$43.03 per square foot of living area falls considerably below the range established by the most similar 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 was inequitably assessed and a reduction in the subject's assessment is not justified.

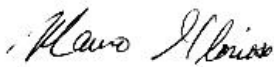
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing 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 exists on the basis of the evidence.

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.

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Chairman



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Member



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Member

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Member



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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: May 22, 2015



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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.