



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

APPELLANT: Thomas & Robin Sparacino  
DOCKET NO.: 23-05404.001-R-1  
PARCEL NO.: 06-02-104-005

The parties of record before the Property Tax Appeal Board are Thomas & Robin Sparacino, the appellants; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$90,680  
**IMPR.:** \$103,000  
**TOTAL:** \$193,680

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

The parties appeared before the Property Tax Appeal Board on June 11, 2025 for a hearing at the DuPage Center in Wheaton pursuant to prior written notice dated April 10, 2025. Appearing was the appellant Robin Sparacino, and on behalf of the DuPage County Board of Review was Donald Whistler, Member, along with the board of review's witness, Julie Patterson, Deputy Assessor for York Township.

**Findings of Fact**

The subject property consists of a 1½-story dwelling of brick and stucco exterior construction with 2,521 square feet of living area. The dwelling was constructed in approximately 1941 and is 82 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 644 square foot garage.<sup>1</sup> The property has an approximately 8,350 square foot site and is located in Elmhurst, York Township, DuPage County.

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<sup>1</sup> The Board finds the best description of the subject's garage size was found in its property record card, submitted by the board of review which contains a sketch with dimensions for the subject's detached garage.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on 14 equity comparables nine of which are located in the same assessment neighborhood code as the subject and all are located within six blocks of the subject property. The comparables are improved with 1½-story dwellings<sup>2</sup> with a combination of aluminum, vinyl, brick, stucco and/or stone exterior construction ranging in size from 1,940 to 3,369 square feet of living area. The homes range in age from 70 to 113 years old. Thirteen comparables have a basement and one comparable has a concrete slab foundation.<sup>3</sup> Twelve dwellings have central air conditioning; eight homes each have one fireplace and each comparable has a garage ranging in size from 384 to 988 square feet of building area. The comparables have improvement assessments that range from \$48,190 to \$132,130 or from \$21.90 to \$41.86 per square foot of living area.

Ms. Sparacino testified the appellants successfully appealed the subject's assessment at the local level for the 2019 tax year. She argued similar homes in her neighborhood received a 3½% to 4% increase over their 2022 total assessment while the subject property initially received a 15.85% increase which was subsequently reduced to a 6% increase by the board of review. Ms. Sparacino requested the Property Tax Appeal Board reduce the subject's 2023 assessment to reflect a 3½% increase, in line with neighboring properties. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$98,092 or \$38.91 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 \$193,680. The subject has an improvement assessment of \$103,000 or \$40.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, one of which is located in the same assessment neighborhood code and all of which are located within 0.49 of a mile from the subject property. The comparables are improved with 1½-story dwellings with a combination of aluminum, vinyl, brick and/or stone exterior construction ranging in size from 2,059 to 2,327 square feet of living area. The homes were built from 1903 to 1956. Each comparable has a basement and a garage ranging in size from 400 to 720 square feet of building area. Seven dwellings have central air conditioning and seven homes have either one or two fireplaces. The comparables have improvement assessments that range from \$78,120 to \$135,990 or from \$37.94 to \$59.51 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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>2</sup> The Board finds the appellants' comparable #1 to be a 1½-story dwelling based on the firsthand observation of the property as argued by the appellant in testimony which was not refuted by the board of review.

<sup>3</sup> The appellant submitted Property Record Details from the York Township Assessor's website and the board of review submitted the property record cards for each of the appellants' comparable properties where no finished basement area was reported for any of the comparable properties. Online listing information for appellants' comparables #4 and #13 reported finished basement area.

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 23 equity comparables for the Board's consideration. The Board gives less weight to appellants' comparable #1 which, based on its per square foot improvement assessment, appears to be an outlier relative to other properties in the record. The Board gives less weight to appellants' comparables #2 through #9, #12 and #13 which differ from the subject in age, dwelling size, foundation type and/or lack central air conditioning in contrast to the subject property. The Board gives less weight to board of review comparables #1 through #5, #7 and #9 which are less similar to the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellants comparables #10, #11 and #14 along with board of review comparables #6 and #8 which are more similar to the subject in age, design, and some feature. However, these comparables present varying degrees of similarity to the subject in location, dwelling size, basement size and garage size suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$92,280 to \$119,020 or from \$40.79 to \$44.26 per square foot of living area. The subject's improvement assessment of \$103,000 or \$40.86 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, such as age, dwelling size and garage size, the Board finds the appellants 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. 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 in this record.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: \_\_\_\_\_

August 19, 2025



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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