



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

APPELLANT: James & Kathryn Sperlak
DOCKET NO.: 06-02017.001-R-1
PARCEL NO.: 09-25-405-023

The parties of record before the Property Tax Appeal Board are James & Kathryn Sperlak, the appellant(s), by attorney John K. Norris, of Rubin & Norris of 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: \$135,240
IMPR: \$102,820
TOTAL: \$238,060

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel with approximately 40,600 square feet of land area that measures approximately 203 feet by 200 feet. The parcel is improved with a two-story single family dwelling with 2,834 square feet of living area. The dwelling was constructed in 1978. Features of the home include an unfinished basement, a fireplace, central air conditioning and a two-car attached garage with 729 square feet. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The 2006 appeal and the 2007 appeal on the same property under Docket No. 07-03352.001-R-1 were consolidated for hearing purposes. The appellant's counsel, John Norris, appeared before the Property Tax Appeal Board presenting the arguments on behalf of the appellants.

For the 2006 appeal the appellants were contesting the assessment of the subject's land contending assessment inequity in the land assessment. The appellants contend the land assessment of \$137,260 was excessive and requested the land assessment be reduced to \$95,500. In support of this argument the appellants

submitted a map depicting the various parcels surrounding the subject and their respective assessments. In their written submission the appellants asserted that the subject lot is assessed higher than all but two surrounding parcels. Each of the two parcels identified as having greater assessments than the subject has a land assessment of \$142,660 and each lot has 2.29 acres of land area. A review of the map submitted by the appellants disclosed lots with varying sizes and dimensions with land assessments ranging from \$76,120 to \$142,660. The appellants noted that most of the lots in the immediate area measure 100 feet by 406 feet resulting in an overall similar size as the subject but are assessed significantly less than the subject land.

The appellants also asserted that the assessor takes the position that because the subject has more frontage, 203 feet, it should have a higher land assessment. However, the appellant's noted that a parcel across the street has 214 feet of frontage but is assessed \$14,860 less than the subject parcel. The appellants also noted that another parcel with 200 feet of frontage and more square feet had a land assessment of \$130,800 which is \$46,460 less than the subject's land assessment. The appellants further stated that a lot adjacent to the subject with the same square footage has a land assessment of \$76,170 reflecting a market value that is approximately \$183,270 less than the subject parcel. The appellants argued that it was unrealistic to think a potential buyer would pay that additional amount.

The appellants also submitted descriptions, photographs and assessment information on four comparables. The comparables were improved with either a one-story or part 2-story and part one-story single family dwellings that ranged in size from 2,521 to 4,142 square feet of living area. The comparables were constructed from 1948 to 2000 with two comparables having additional construction in 1980 and 2004. Each comparable had a full basement with two being partially finished, each comparable had central air conditioning, the comparables had one or two fireplaces and each comparable had a garage ranging in size from 441 to 872 square feet. The comparables had parcels ranging in size from 40,000 to 81,320 square feet with land assessments ranging from \$76,120 to \$124,020 or from \$1.51 to \$2.07 per square foot. The comparables had improvement assessments ranging from \$61,360 to \$255,810 or from \$22.87 to \$61.76 per square foot of living area. The subject has a land assessment of \$137,260 or approximately \$3.38 per square foot and an improvement assessment of \$102,820 or \$36.28 per square foot of living area. Based on this evidence the appellants requested the subject's land assessment be reduced to \$95,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$240,080 was disclosed. The subject's assessment reflects a market value of approximately \$720,312 or \$254.17 per square foot of living area. In support of the assessment the board of review submitted a written analysis prepared by the Downers Grove

Township Assessor's Office. Deputy Township Assessors Joni Gaddis and Wendy Richrath were present at the hearing and called as witnesses. In the written submission it was noted the subject property is located in the "BCR Neighborhood" which is south of I-55 and east of County Line Road in Burr Ridge.

Ms. Gaddis testified with respect to the grid analysis contained in Exhibit 1 submitted by the board of review. She testified that column 21 in the grid depicts the assessed value per front foot. She testified the assessed value per adjusted front foot in the BCR neighborhood was uniform at \$614 and \$615 per front foot.

The documentation submitted by the board of review stated that land in the BCR neighborhood is assessed using the front foot method by determining how many feet are on the street and adjusts the assessment depending on the depth of the property. The assessor's office asserted that a "normal" lot has a depth of 150 feet and is then adjusted upward by a depth factor, which was determined by the State of Illinois (the Illinois Department of Revenue Cost Manual) to arrive at an adjusted front foot. A copy of the depth factor chart was submitted. Land in the BCR neighborhood is assessed at \$615 per adjusted front foot. The subject property was determined to have 223 adjusted front feet (203 front feet x 1.10 depth factor) resulting in a land assessment of \$137,260.

As support for the subject's assessment the board of review submitted 5 comparables located in the BCR and BCR3 neighborhoods. The comparables were improved with two-story, part two and part one-story and part one-story and part-two story dwellings that ranged in size from 2,436 to 4,304 square feet of living area. The dwellings were constructed from 1968 to 1998. The first two comparables sold in 2005 for prices of \$669,900 and \$850,000 or \$256.27 and \$197.49 per square foot of living area. The comparables also had land assessments ranging from approximately \$565 to \$616 per adjusted front foot. The board of review evidence also included three additional comparables that were submitted to demonstrate that larger lots in the BCR neighborhood are not over assessed based on recent sales. These properties were improved with one-story dwellings ranging in size from 2,206 to 3,023 square feet that were built from 1951 to 1975. The properties had adjusted front feet ranging from 202 to 348 feet with land assessments of either \$584 or \$614 per adjusted front foot. The sales occurred from January 2003 to March 2007 for prices of \$838,000, \$635,000 to \$1,325,000, respectively, or from \$251.88 to \$438.31 per square foot of living area. These comparables had total assessments reflecting market values of \$796,310, \$638,134 and \$1,034,533, respectively.

Ms. Gaddis testified that board of review comparables 4 and 6 with adjusted front foot values of \$565 and \$584, were lower than other land in the BCR neighborhood because of a water allowance. The board of review also submitted a plat map noting the location

of its comparables and the assessments of lots in the BCR neighborhood.

In rebuttal, Ms. Gaddis testified that appellant's comparable one is being assessed on an acreage basis, which is not comparable to the method used to assess the subject's land. The board of review noted the appellants' comparable 3 sold in November 2006 for a price of \$635,000 or \$251.88 per square foot of building area.

In conclusion the board of review contends the subject land is being assessed uniformly with the application of the adjusted front foot method and requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants contend assessment inequity with respect to the land assessment. 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction in the assessment is warranted.

The evidence and testimony indicated that land in the subject's BCR neighborhood is assessed using the front foot method by determining how many feet are on the street and then adjusting the front footage depending on the depth of the property. The assessor's office asserted that a "normal" lot has a depth of 150 feet and is then adjusted upward by a depth factor, which was determined by the Illinois Department of Revenue Cost Manual, to arrive at an adjusted front foot. A copy of the depth factor chart was submitted. The Board finds that land in the BCR neighborhood is assessed at \$615 per adjusted front foot. The subject property was determined to have 223 adjusted front feet (203 front feet x 1.10 depth factor) resulting in a land assessment of \$137,260.

The Board finds, however, copies of the plat maps of the subject's neighborhood submitted by both the appellants and the board of review disclosed a lot immediately adjacent to the subject parcel measuring 203 feet by 200 feet containing a total of 40,600 square feet, the same dimensions and size as the subject. This parcel has a land assessment of \$135,240, which is \$2,000 less than the subject property. Additionally, another lot located near the subject that has 206 feet adjacent to the same street as the subject also has a land assessment of \$135,240, \$2,000 less than the subject property. The Board finds the

subject parcel should have the same land assessment as these very similar properties located along the same street and within the same block as the subject. Therefore, the Board finds a reduction is accordingly 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.

Chairman

[Handwritten Signature]

[Handwritten Signature]

Member

Member

[Handwritten Signature]

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: September 28, 2009

[Handwritten Signature]

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.