



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

APPELLANT: James & Kathryn Sperlak  
DOCKET NO.: 07-03352.001-R-1  
PARCEL NO.: 09-25-405-023

The parties of record before the Property Tax Appeal Board are James & Kathryn Sperlak, the appellant, by attorney John 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 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:** \$151,280  
**IMPR:** \$110,020  
**TOTAL:** \$261,300

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 2007 appeal and the 2006 appeal on the same property under Docket No. 06-02017.001-R-1 were consolidated for hearing purposes. The appellants' counsel, John Norris, appeared before the Property Tax Appeal Board presenting the arguments on behalf of the appellants.

The appellants contend inequity with respect to the land assessment as the basis of the appeal. In the brief submitted on behalf of the appellants, counsel stated the subject property is located in the BCR Neighborhood which is located South of I-55 and east of County Line Road. Counsel stated the subject land

has an assessment of \$151,280, which reflects an assessment of approximately \$745 per front foot. Counsel contends that based on an examination of recent sales and listings of vacant sites in other neighborhoods in Burr Ridge there is substantial inequity between assessments of property located within the subject neighborhood and those located outside the neighborhood but in like-kind and similarly situated neighborhoods.

At the hearing Mr. Norris stated the subject lot is zoned R-2a, as such, the zoning district has a minimum lot size requirement of 40,000 square feet and a minimum lot width of 130 feet. He noted the subject's lot had an assessment of \$151,280 or \$677 per adjusted front foot. The appellants submitted information on five comparables<sup>1</sup> that sold from March 1, 2004 to March 3, 2008. The appellants contend these sales demonstrate a lack of uniformity in how these lots are valued. At the hearing the appellant presented an exhibit marked as Appellant's Exhibit No. 3, which was to recapitulate the evidence on the petition grid analysis. During the course of the hearing it was discovered the exhibit had numerous errors. Furthermore, the data on the exhibit did not match the data contained in the grid submitted with the petition. Based on this record the Board will utilize the data submitted with the petition. The five comparables ranged in size from approximately 14,650 to 24,874 square feet. These properties had sales prices that ranged from \$325,000 to \$375,000. The grid indicated these properties had assessments ranging from \$30,000 to \$66,330. Counsel contends the application of a uniform value does not take sales values into consideration and can lead to substantial over assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$261,300 was disclosed. The subject's assessment reflects a market value of approximately \$793,978 or \$276.63 per square foot of living area, land included. The subject land has an assessment of \$151,280 or \$678 per adjusted front foot, rounded. In support of the assessment the board of review submitted an analysis from the Downers Grove Township Assessor's office that was marked as Exhibit 1.

Downers Grove Township Deputy Township Assessors Joni Gaddis and Wendy Richrath were called as witnesses. Ms. Gaddis testified that for the majority of the time land in the township is assessed on an adjusted front foot basis with a standard lot measuring 50 feet by 150 feet. She testified that depth factors are applied to any lot that falls below or above 150 feet of depth. Ms. Gaddis testified that the depth factors were from the Illinois Department of Revenue cost manual, which is used throughout the township.

Ms Gaddis then testified with respect to the Exhibit 1 and the grid analysis that was prepared. She testified column 19 provided the dimensions of the lots and the depth factor applied

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<sup>1</sup> Appellants' comparable 3 and 4 on the grid analysis were the same property.

to arrive at the adjusted front foot that is listed in column 20. The subject had an adjusted front footage of 223 (203 x 1.10). She testified that the front foot value applied to all 137 parcels in the BCR neighborhood, where the subject is located, was \$677 per front foot, adjusted. She also explained that in Downers Grove Township properties are assessed within their own neighborhood codes and there will be a difference in the front foot value depending on what the sales ratio study indicates what is going on in a particular neighborhood.

Gaddis testified that the comparables used by the appellants were located in different assessment neighborhoods than the subject. The board of review data indicated the appellants' comparables had adjusted front feet ranging from 113 to 167 feet with assessments ranging from \$180 to \$556 per adjusted front foot, rounded. The assessments equate to market values ranging from \$539 to \$1,672 per adjusted front foot, rounded. Gaddis testified that appellants' comparables 4 and 5 were located in a new subdivision. She testified that appellants' comparables 4 and 5 were receiving the special subdivision assessed value provided by section 10-30 of the Property Tax Code (35 ILCS 200/10-30). The evidence indicated that the assessments will be increased to \$890 per adjusted front foot for these two comparables since they sold. The board of review indicated that appellants' comparables 1, 2, 4 and 5 were vacant lots that sold from March 2004 to April 2007 for prices ranging from \$357,000 to \$975,000<sup>2</sup>. The sales prices equate to units of value for the comparables of \$2,767, \$2,863, \$2,803 and \$5,838<sup>3</sup> per adjusted front foot, respectively. The board of review data also indicated that appellants' comparable 3 was improved with a one-story single family dwelling with 1,004 square feet of living area that was built in 1971. The property record card for this property did not indicate that the property had sold. This property was described as having 113 of adjusted front feet and a land assessment of \$51,500 or \$456 per adjusted front foot, rounded.

The board of review's evidence also included four comparables located in the subject's BCR neighborhood. These parcels had adjusted front feet ranging from 83 to 168 feet. Gaddis testified the comparables all had front foot values of \$677. However, the data actually disclosed that their land assessments ranged from \$55,830 to \$113,680 or from \$673 to \$677 per adjusted front foot, rounded. Comparable 1 was a vacant parcel that sold in September 2006 for a price of \$296,500 or \$3,572 per adjusted front foot, rounded. The subject's land equates to a market value of approximately \$453,885 or \$2,035 per adjusted front foot, rounded. The assessor's comparable 2 was improved with a two-story dwelling with 2,614 square feet of living area. The

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<sup>2</sup> The MLS sheet for appellants' comparable 5 submitted by the appellants disclosed a sales price of \$325,000, not the \$975,000 listed on the property record card and in the board of review analysis.

<sup>3</sup> Using \$325,000 as the sales price results in a unit price of \$1,946 per adjusted front foot for appellants' comparable five.

dwelling was constructed in 1994. The property has a full basement and a 733 square foot garage. The comparable sold in July 2005 for a price of \$669,900 or \$256.27 per square foot of living area, land included.

Under cross-examination Gaddis stated the actual land value is derived from the market. Gaddis further indicated that board of review comparable 1 was vacant at the time of sale in September 2006 and sold for a price of \$3,572 per adjusted front foot. She also agreed this property has an assessment of \$677 per front foot which reflects a market value of approximately \$2,031 per adjusted front foot.

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 a reduction in the assessment of the subject property is not supported by the evidence in the record.

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 not warranted.

The testimony and evidence provided by the board of review disclosed that a uniform method was applied to assess land in Downers Grove Township. The deputy township assessor testified that land was valued for assessment purposes on an adjusted front foot basis with a standard lot measuring 50 feet by 150 feet. She testified that depth factors are applied to any lot that falls below or above 150 feet of depth. She also testified that in Downers Grove Township properties are assessed within their own neighborhood codes and there will be differences in the front foot values depending on what the sales ratio study indicates is occurring in a particular neighborhood. This testimony was borne out by the fact there were differing adjusted front foot values attributed to comparables submitted by the parties depending on the neighborhood codes assigned to the property. Gaddis also testified that the comparables submitted by the board of review, located in the subject's BCR neighborhood each had front foot values of \$677. The Board finds, upon doing the calculations, that the land assessments ranged from \$55,830 to \$113,680 or from \$673 to \$677 per adjusted front foot, rounded. The subject land has an assessment of \$151,280 or \$678 per adjusted front foot, rounded, which appears to be equitable within its neighborhood.

The appellants attempted to demonstrate assessment inequity by submitting land sales from other neighborhoods. The four comparables that actually sold, appellants' comparables 1, 2, 4 and 5, were vacant lots that sold from March 2004 to April 2007

for prices ranging from \$325,000<sup>4</sup> to \$375,000 or from \$1,946 to \$2,863 per adjusted front foot. The only vacant land comparable sale in the record from the subject's neighborhood was board of review comparable 1 that sold in September 2006 for a price of \$296,500 or \$3,572 per adjusted front foot. This sale tends to demonstrate land in the subject's neighborhood may sell for a higher price per adjusted front foot than land in the neighborhoods where the appellants' comparables were located. This difference in land value would justify a higher adjusted front foot unit value and assessment in the BCR neighborhood.

In conclusion, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject land was being inequitably assessed.

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<sup>4</sup> The Property Tax Appeal Board used the \$325,000 sales price for appellants' comparable 5 as reflected on the MLS sheet and in the appellants' evidence grid.

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

*[Handwritten Signature]*

*[Handwritten Signature]*

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Member

\_\_\_\_\_  
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: September 28, 2009

*[Handwritten Signature]*

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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.