



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

APPELLANT: Lucille Manak
DOCKET NO.: 07-04180.001-R-1
PARCEL NO.: 05-14-109-001

The parties of record before the Property Tax Appeal Board are Lucille Manak, the appellant, by attorney James P. Manak of Glen Ellyn; 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: \$25,230
IMPR: \$0
TOTAL: \$25,230**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,500 square foot parcel. The parcel is located adjacent to a parcel owned by the appellant that is improved with a house. The property is located in Glen Ellyn, Milton Township, DuPage County.

The appellant and her husband, James P. Manak, appeared before the Property Tax Appeal Board contending the assessment of the subject property was excessive. The appellant indicated on the appeal form that assessment equity was the basis of the appeal. Mr. Manak, an attorney, stated the property is listed in the name of his wife. The appellant contends the subject is an unimproved strip of land that is unbuildable, representing ½ of a vacated alley. The appellant was of the opinion the subject parcel contained 600 square feet, measuring 8 feet by 75 feet. The appellant's counsel argued that this size estimate is based on what they were told at the board of review hearing. The appellant asserted the land was assessed for \$9,480 in 2006 and reassessed in 2007 at \$25,230. In the written submission the appellant asserted another buildable lot located at 377 Ridgewood Ave., Glen Ellyn, with 7,911 square feet had a 2007 assessment of

\$2,190. The appellant argued the increase in the assessment of the subject property was arbitrary, capricious and totally unfounded on any fair and rational assessment principles. On the petition the appellant listed four comparables that had land assessments ranging from \$2,190 to \$24,160 but provided no information with respect to the size of the parcels.

The appellant also submitted a "Comparative Real Estate Tax Analysis" purportedly prepared by Sandie Wilson of Coldwell Banker Residential. Ms. Wilson was not present at the hearing. The analysis contained assessment information on eight comparables, including the four listed in Section V of the appellant's Residential Appeal form, which ranged in size from 1,080 to 7,911 square feet of land area with land assessments ranging from \$2,190 to \$34,760 or from \$.28 to \$8.95 per square foot of land area.

During the hearing the appellant's counsel asserted when they appeared before the DuPage County Board of Review they were told the disputed assessment was on a vacated alley that appears on the Plat of Survey that is contained in the "Comparative Real Estate Tax Analysis." The appellant's counsel indicated the vacated alley is on the south side of lots 7, 8 & 9.

Based on this evidence the appellant requested the subject's assessment be reduced to \$3,000.

The board of review objected to the "Comparative Real Estate Tax Analysis" because Ms. Wilson was not present. The Board overrules the objection finding it goes to the weight of the evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$25,230 was disclosed.

In support of the subject's assessment the board of review called as its witness Ginny Westfall Sprawka, Chief Residential Deputy Assessor. She testified that the subject property identified by Parcel No. 05-14-109-001, further identified as lot 9, measures 25 feet by 140 feet for a total area of 3,500 square feet. She further testified that the lot is assessed as vacant even though part of the house owned by the appellant is on the lot. She explained the improvement assessment is on Parcel No. 05-14-109-002 (hereinafter 002), which is located adjacent to the subject parcel. The deputy assessor identified three comparables that were also located adjacent to lots improved with a house, similar to the subject property. Each of these comparables had a land area of 3,500 square feet with land assessments ranging from \$20,160 to \$25,910 or from \$5.76 to \$7.40 per square foot of land area. The subject has a land assessment of \$25,230 or \$7.21 per square foot of land area.

The witness further explained the subject's neighborhood was reassessed in 2007. Land was assessed using a base lot method.

The deputy assessor submitted a copy of the site value parameters that were used in assessing land in the neighborhood. In establishing the land assessment for the subject parcel the witness explained that the size of the adjoining lot, 002 containing 7,000 square feet, owned by the appellant was added to the subject's land area to arrive at the base lot for the entire property. The base lot value or assessment was then determined using the site value parameters, which was then allocated between the two parcels based on size.

The deputy assessor also identified six comparables used by the appellant that each had a similar adjoining parcel where the house was assessed to demonstrate the same procedure was used to arrive at the land assessments for the vacant parcel.

Under cross-examination, reviewing the Plat of Survey and the aerial map, the witness explained that lots 7 and 8 compose parcel 002, which has the house and the improvement assessment. Lot 9 corresponds to Parcel No. 05-14-109-001, the subject matter of the appeal.

In rebuttal, the appellant reasserted that at the board of review hearing they were told the subject property was composed of 600 square feet of the vacated alley. The appellant's counsel contends they were misled and that the increase in assessment was disproportionate, unfair, arbitrary and inequitable.

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 subject's assessment is not supported by the evidence in the record.

The appellant's argument is founded on assessment inequity. 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 is not warranted.

First, the Property Tax Appeal Board finds the best evidence of the physical description and size of the subject property was presented by the board of review. The board of review presented testimony and an aerial photograph demonstrating the subject property measures 25 feet by 140 feet for a total area of 3,500 square feet. A review of the Plat of Survey contained in the appellant's "Comparative Real Estate Tax Analysis", also corroborated the size of the subject parcel. The parcel under appeal, 05-14-109-001, was the same as lot 9 on the Plat of Survey. The Board finds the appellant's assertion the subject property was ½ of a vacated alley measuring 8 feet by 75 feet is incorrect.

Second, the Property Tax Appeal Board finds that the testimony and evidence presented by Ginny Westfall Sprawka, Chief Residential Deputy Assessor, demonstrated that a uniform method or procedure was used to assess vacant parcels similarly situated as the subject parcel using a base lot method and the same site value parameters in the neighborhood. The board of review provided three vacant comparables that were also located adjacent to lots improved with a house, similar to the subject property. Each of these comparables had a land area of 3,500 square feet with land assessments ranging from \$20,160 to \$25,910 or from \$5.76 to \$7.40 per square foot of land area. The subject has a land assessment of \$25,230 or \$7.21 per square foot of land area, which is within the range established by these comparables. The Board finds this evidence demonstrated the subject parcel was being equitably assessed.

The Board finds that although the appellant argued the assessment of the subject was disproportionate, unfair, arbitrary and inequitable, no evidence was presented to substantiate that claim.

In conclusion, based on this record, the Board finds the appellant did not prove with clear and convincing evidence that the subject was being inequitably assessed and a reduction in the subject's assessment is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn P. Lerbis

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: July 23, 2010

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.