



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

APPELLANT: Jan & Malgorzata Platek
DOCKET NO.: 08-01897.001-R-1
PARCEL NO.: 03-08-403-021

The parties of record before the Property Tax Appeal Board are Jan & Malgorzata Platek, the appellants, 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: \$32,430
IMPR.: \$0
TOTAL: \$32,430

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,640 square foot vacant lot that measures 28 feet by 130 feet. The property is located in Itasca, Addison Township, DuPage County.

The appellants' appeal is based on unequal treatment in the assessment process. The appellants submitted information on three comparable vacant lots that each contain 3,640 square feet of land area or that are 28 feet by 130 feet, identical to the subject. The lots are located on the subject's street. These unimproved comparable lots each have land assessments of \$3,160 or \$0.87 per square foot of land area or \$112.86 per front foot. The subject's land assessment is \$32,430 or \$8.91 per square foot of land area or \$1,158.21 per front foot. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$3,160.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$32,430 was disclosed. In support of the subject's assessment, the board of review submitted a memorandum and grids reiterating the appellants' comparables and adding three additional comparables.

In the memorandum, the board of review noted that appellants "did not show the adjacent parcels for each of the comparables." The

subject lot is adjacent to the appellant's residential lot. The front foot lots of 27 feet and 28 feet like the subject are treated as 'excess land' since they're not buildable lots. The subject lot is, according to the board of review, treated as "excess land" as it is not a buildable lot. Therefore, in analyzing both the appellants' data and the board of review's comparables, the Assessor "has added the adjacent lots and used the total assessment of both lots to demonstrate that the subject is equitably assessed."

As to the subject lot of 28 feet by 130 feet, the board of review reports that there is an adjacent improved lot (parcel number 03-08-403-022) not on appeal in this matter that is also 28 feet by 130 feet which also has a land assessment of \$32,430. Thus combined, these two parcels are assessed at \$64,860 or \$8.91 per square foot of land area or \$1,158 per front foot.

As to the appellants' three comparables, the board of review reported these properties with adjacent lots as follows: 54 feet by 130 feet; 56 feet by 130 feet; and 55 feet by 130 feet. Those adjacent lots have land assessments of \$64,840 each so that the two parcels have combined total land assessments of \$68,000 each. As combined, the lots are each 130 feet deep and have street frontage ranging from 82 feet to 84 feet. With the adjacent lot, the appellants' comparables have land assessments ranging from \$6.23 to \$6.38 per square foot of total land area or from \$809.52 to \$829.27 per front foot of total land area.

In further support of the subject's land assessment, the board of review presented three vacant lots, two of which were located on the subject's street. The lots were each 130 feet deep and ranged in street frontage from 26 feet to 28 feet wide. One lot had a land assessment of \$3,160 and two lots had land assessments of \$32,430. The board of review further reported the adjacent lot for each comparable vacant lot was as follows: 28 feet by 130 feet; 56 feet by 130 feet; and 27 feet by 130 feet. With the adjacent lots identified by the assessor, the comparables have total land assessments of either \$64,860 or \$68,000. With the adjacent lot, the board of review's comparables have land assessments ranging from \$6.30 to \$9.41 per square foot of total land area or from \$819.28 to \$1,223.77 per front foot of total land area. The subject parcel along with the adjacent parcel has a total of 7,280 square feet of land area with a land assessment of \$64,860 or \$8.91 per square foot or \$1,158.21 per front foot of total land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend unequal treatment in the subject's land assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden

of proving the disparity of assessment valuations 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 the appellants have not met this burden.

The Property Tax Appeal Board finds on this record that the township assessor is uniformly assessing adjacent lots, one improved and one not improved, as one property with equitable land assessments. In total, the parties presented six comparable properties for the Board's consideration and in support of their respective positions in this matter. The combined lot sizes range from 6,890 to 10,920 square feet of land area. The 'smaller' total lots of 6,890 or 7,280 square feet of land area each have total land assessments of \$64,860 whereas the 'larger' total lots of 10,660 to 10,920 square feet of land area each have total land assessments of \$68,000. The subject's total land assessment of \$64,860 for a total of 7,280 square feet of land area is identical to those of other 'smaller' total parcels. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's land 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. 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: June 24, 2011

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.