



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

APPELLANT: James & Katheryn Sperlak
DOCKET NO.: 08-05049.001-R-1
PARCEL NO.: 09-25-405-023

The parties of record before the Property Tax Appeal Board are James & Katheryn Sperlak, the appellants, by attorney Donald T. Rubin, of Rubin & Norris in 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: \$160,210
IMPR: \$116,510
TOTAL: \$276,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 40,600 square foot lot which has been improved with a part two-story and part one-story single-family dwelling. The home was built in 1978 and contains 2,834 square feet of living area. Features include a full unfinished basement, a fireplace, and a 729 square foot garage. The property is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellants' petition indicated unequal treatment in the assessment process as the basis of the appeal with regard to the land assessment only. However, the appellants presented a brief prepared by counsel and a grid analysis of four comparables with sales data presented and an argument of overvaluation of the subject land.

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 \$160,210, which reflects an assessment of approximately \$789 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.

With the appeal, the appellants submitted information on four comparables 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. Comparables #1 through #3 range in size from approximately 14,650 to 24,215 square feet; there is no land size data for comparable #4 other than a reported 120 front foot, adjusted, measurement. Comparables #1 through #3 range from 100 to 146.5 front feet, adjusted. These properties had sales or, for comparable #4, a listing price that ranged from \$357,000 to \$375,000. The grid indicated these properties had land assessments ranging from \$54,540 to \$77,310. In the brief, counsel reported that the land assessments ranged from 14.84% to 20.61% of the sale or listing price. 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 \$276,720 was disclosed. The subject's assessment reflects a market value of approximately \$830,160 or \$292.93 per square foot of living area land included. The subject land has an assessment of \$160,210 or \$717 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.

Part of Exhibit 1 was a two-page memorandum indicating that land in the township is assessed on an adjusted front foot basis. "The land pricing . . . corresponds with the building assessment to reflect the market value trend in that neighborhood. It is the same with the other neighborhoods, even though they may have different land pricing." The memorandum noted the adjusted front foot is a "calculation of the land dimensions used for comparison purposes; it is the front foot multiplied by the depth factor. . . ." It is used in the Illinois Department of Revenue cost manual.

The memorandum also points out that appellants' comparables are in different neighborhood codes than the subject property. In addition, appellants' comparable #1 consisted of two parcels, one vacant and one with a small dwelling, making it dissimilar to the subject. The board of review data indicated the appellants' comparables had adjusted front feet ranging from 110 to 131 feet with assessments ranging from \$484 to \$588 per adjusted front foot, rounded.

The board of review indicated that appellants' comparables 1, 2 and 3 were vacant lots that sold from March 2004 to August 2005

for prices ranging from \$357,000 to \$375,000. The sales prices equate to units of value for the comparables of \$2,767, \$3,364 and \$2,863 per adjusted front foot, respectively. The board of review data also indicated that appellants' comparable 4 was improved with a one-story single family dwelling with 1,004 square feet of living area that was built in 1971. The property characteristics sheet for this property did not indicate that the property had sold. This property was described as having 113 adjusted front feet and a land assessment of \$54,540 or \$484 per adjusted front foot, rounded.

In the grid analysis included in Exhibit 1, the board of review presented seven land comparables, #1 through #4 are in the subject's neighborhood code and #5 through #7 reflect market values "in areas that the appellant[s] addressed on the appeal form." As shown on the grid, column 19 provides the dimensions of the lots and the depth factor applied to arrive at the adjusted front foot that is listed in column 20. The subject has an adjusted front footage of 223 (203 x 1.10). The memorandum indicates that the front foot value applied to all parcels in the BCR neighborhood, where the subject is located, was \$717 per front foot, adjusted, whereas it was \$588 per front foot, adjusted, in the BTC neighborhood and \$545 per front foot, adjusted, in the TBP neighborhood.

The board of review's four comparables located in the subject's BCR neighborhood had adjusted front feet ranging from 124 to 223 feet. The grid depicts each comparable has a front foot value of \$717. Comparable 3 was a vacant parcel that sold in March 2005 for a price of \$415,000 or \$3,347 per adjusted front foot, rounded. The subject's land equates to a market value of approximately \$480,630 or \$2,155 per adjusted front foot, rounded. The board of review's comparables #1 through #3 were improved with a one-story, a one and one-half-story or a two-story dwelling ranging in size from 1,506 to 5,289 square feet of living area. The dwellings were constructed between 1948 and 2003. Each has a full or partial basement, one of which is partially finished, and a garage ranging in size from 528 to 832 square feet of building area. None of these improved comparables had recent sales data.

Lastly, the board of review presented comparables #5 through #7 which were vacant parcels in other neighborhoods than that of the subject. These three comparables have adjusted front feet ranging from 134 to 176 feet. These comparables sold between March 2005 and July 2007 for prices ranging from \$360,000 to \$385,000 or from \$2,131 to \$2,810 per adjusted front foot, rounded.

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 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 evidence provided by the board of review disclosed that a uniform method was applied to assess land in Downers Grove Township. The evidence reveals that land is valued for assessment purposes on an adjusted front foot basis. The record also reveals that in Downers Grove Township properties are assessed within their own neighborhood codes and there may be differences in the front foot values depending on what the sales ratio study indicates is occurring in a particular neighborhood. Furthermore, as shown in the board of review's grid analysis, there were differing adjusted front foot values attributed to comparables submitted by the parties depending on the neighborhood codes assigned to those respective properties. The evidence also reveals that parcels located in the subject's BCR neighborhood each had front foot values of \$717. The subject land has an assessment of \$160,210 or approximately \$717 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 three comparables that actually sold, appellants' comparables 1, 2 and 3, were vacant lots that sold from March 2004 to August 2005 for prices ranging from \$357,000 to \$375,000 or from \$2,767 to \$3,364 per adjusted front foot. The only vacant land comparable sale in the record from the subject's neighborhood was board of review comparable 4 that sold in March 2005 for a price of \$415,000 or \$3,347 per adjusted front foot as compared to board of review comparables #5 through #7, in a nearby neighborhood. These latter three sales were lower on an adjusted front foot basis and therefore, these sales tend to demonstrate that 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.

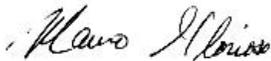
In conclusion, the Property Tax Appeal Board finds the appellants did not demonstrate with clear and convincing evidence that the subject land was being inequitably assessed.

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



Member



Member



Member



Acting 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: November 18, 2011



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.