



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

APPELLANT: James & Kathryn Sperlak
DOCKET NO.: 15-04792.001-R-1
PARCEL NO.: 09-25-405-023

The parties of record before the Property Tax Appeal Board are James & Kathryn Sperlak, the appellants, by attorney Donald T. Rubin, of Rubin & Associates, LLC in Chicago, and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$129,680
IMPR.: \$86,290
TOTAL: \$215,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 2,834 square feet of living area. The dwelling was originally constructed in 1978 with 2,394 square feet of living area and in 1997 an addition of 440 square feet was constructed. Features of the home include an unfinished basement, a fireplace and a 729 square foot garage. The property has a 40,600 square foot site and is located in Burr Ridge, Downers Grove Township, DuPage County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted limited information on five equity comparables, four of which are located in the same neighborhood code assigned by the assessor as the subject property. Based on the supporting documentation, the comparables consist of part two-story and part one-story dwellings of brick, frame or frame and brick exterior construction. The homes were reported to be from 31 to 67 years old with the subject reported to be 37 years old. The

comparables range in size from 2,683 to 3,614 square feet of living area. Each comparable has a basement, one or two fireplaces and a garage ranging in size from 441 to 720 square feet of building area. Data on air conditioning was noted as "unknown." The comparables have improvement assessments ranging from \$72,200 to \$97,390 or from \$23.64 to \$29.41 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$79,919 or \$28.20 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,970. The subject property has an improvement assessment of \$86,290 or \$30.45 per square foot of living area.

In response to the appeal, the township assessor's office analyzed the appellants' comparable properties noting original dates of construction ranging from 1948 to 1955 for comparables #1, #2 and #4. The assessor contended that the total assessment of appellants' comparable #3 was "adjusted due to economic obsolescence for location" due to wetlands. The assessor also reported that only appellants' comparable #1 lacked air conditioning.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables, one of which was located in the same neighborhood code as the subject property. The comparables consist of a part two-story and part one-story and two, two-story dwellings of frame construction. The homes were built between 1987 and 1994 and range in size from 2,484 to 2,679 square feet of living area. Each comparable has a full or partial basement. Two comparable have a fireplace and one comparable has air conditioning. Each comparable has a garage ranging in size from 405 to 1,221 square feet of building area. The comparables have improvement assessments ranging from \$78,600 to \$89,090 or from \$30.53 to \$34.08 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

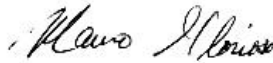
Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #4 due to differences in date of original construction and/or size when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellants' comparables #3 and #5 along with the board of review comparables. These five comparables were similar to the subject in age, size and/or features and had improvement assessments that ranged from \$72,200 to \$90,550 or from \$23.64 to \$34.08 per square foot of living area. The subject's improvement assessment of \$86,290 or \$30.45 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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



Acting Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: _____

May 19, 2017



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.