



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

APPELLANT: Alexander & Julia Cooperman  
DOCKET NO.: 07-04349.001-R-1  
PARCEL NO.: 08-21-103-009

The parties of record before the Property Tax Appeal Board are Alexander and Julia Cooperman, the appellant; and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$53,520**  
**IMPR.: \$90,090**  
**TOTAL: \$143,610**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of frame and aluminum siding exterior construction that contains 3,003 square feet of living area. The dwelling was constructed in 1977. Features include a basement that is partially finished with a recreation room, central air conditioning, two fireplaces and a two-car attached garage with 494 square feet. The subject property has a 9,100 square foot parcel and is located in Lisle, Lisle Township, DuPage County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted descriptions, copies of photographs and assessment information on four comparables. The comparables are located in Lisle and are described as being located from 250 feet to .4 miles from the subject property. The comparables are described as being improved with two-story dwellings of frame and aluminum siding or frame and cedar exterior construction that range in size from 2,816 to 3,055 square feet of living area. The comparable dwellings were constructed in 1977 and 1978. Each of the

comparables has a basement with two being partially finished, each comparable has central air conditioning, each comparable has one or two fireplaces and each has a two-car attached garage ranging in size from 462 to 528 square feet. The comparables have improvement assessments ranging from \$85,360 to \$99,900 or from \$28.40 to \$32.91 per square foot of living area. The subject's improvement assessment is \$95,960 or \$31.82 per square foot of living area.

The appellants further argued that concrete pavement around the house including the driveway, patio and both sidewalks is badly cracked, sunk and damaged, which significantly reduces the property value. Copies of photographs depicting the concreted pavement were submitted. The appellants also submitted two estimates on the repair/replacement of the concrete pavement for costs of \$14,280 and \$25,000, respectively.

These same comparables have parcels ranging in size from 9,000 to 14,136 square feet with land assessments of either \$48,600 or \$53,520 or ranging from \$3.44 to \$5.95 per square foot of land area. The subject has a land assessment of \$53,520 or \$5.88 per square foot of land area. The appellants stated the subject parcel is smaller than other properties in the area and there is a public trail that "encroaches on the back of our property for about 6." A copy of a survey was submitted to support this assertion.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$52,000 and the improvement assessment be reduced to \$88,000 resulting in a total revised assessment of \$140,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$149,080 was disclosed. In support of the assessment the board of review submitted an Addendum to Board of Review Notes on Appeal and information from the Lisle Township Assessor's office providing descriptions, photographs and assessment information on four comparable properties. Board of review comparable #1 was the same property as appellants' comparable #3. The board of review comparables are composed of two-story dwellings of frame construction that ranged in size from 2,714 to 3,012 square feet of living area. The dwellings were constructed from 1977 to 1986. Each of the comparables has a basement with two being partially finished, each comparable has central air conditioning, each comparable has one or two fireplaces and each comparable has a two-car attached garage ranging in size from 462 to 598 square feet. These properties have improvement assessments ranging from \$86,510 to \$94,280 or from \$30.72 to \$33.46 per square foot of living area. Each of the comparables has a land assessment of \$53,520. The board of review also provided an analysis comparing the differences between the subject and the comparables submitted by the parties. Based on this evidence, the board of review contends the subject's improvement assessment is within the range

established by the comparables and requested confirmation of the subject's assessment.

In rebuttal the appellants contend the comparables used by the board of review are of a different type of house with a different floor plan. They contend their comparables have the same layout and floor plan as the subject. They also resubmitted copies of photographs depicting the subject's cracked concrete.

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 warranted.

The appellants contend unequal treatment in the subject's improvement 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). After an analysis of the assessment data, the Board finds the appellants have met this burden.

The parties submitted information on seven comparables to support their respective positions. After reviewing the descriptions of the comparables and the photographs of the dwellings, the Board finds the comparables submitted by the appellants #1 through #3, which includes board of review comparable #1, were most similar to the subject property in location, style, age and size. These comparables had improvement assessments ranging from \$85,360 to \$86,770 or from \$28.40 to \$30.72 per square foot of living area. The subject's improvement assessment of \$95,560 or \$31.82 per square foot of living area is above the range established by the most similar comparables. Furthermore, the appellants provided photographs depicting concrete pavement around the house, including the driveway, patio and both sidewalks, that is badly cracked, sunk and damaged. The appellants also provided cost estimates to repair the concrete pavement in the amount of \$14,280 and \$25,000, respectively. After considering the most similar comparables and the condition of the subject's concrete, the Property Tax Appeal Board finds a reduction in the improvement assessment is justified.

The appellants also contend the land assessment is inequitable and should also be reduced because of a public trail that is adjacent to and encroaches on the rear corner of the subject's lot. First, the Board finds that six of the comparable lots with the same neighborhood code as the subject have land assessments of \$53,520, the same as the subject's land assessment. The Board finds this evidence demonstrates the subject's land is being uniformly assessed. The Board further finds the appellants submitted no market data to demonstrate the impact on value the alleged public trail encroachment has, if any, on the value of

the subject property. Thus the Board gives this aspect of the appellants' argument no weight.

Based on this record the Board finds a reduction in the subject's improvement assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

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: April 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.