



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

APPELLANT: Kevin Coogan  
DOCKET NO.: 09-04220.001-R-1  
PARCEL NO.: 03-08-425-017

The parties of record before the Property Tax Appeal Board are Kevin Coogan, the appellant, by attorney Melissa K. Whitley of Marino & Assoc., PC, Chicago, Illinois; 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: \$64,840  
IMPR: \$55,390  
TOTAL: \$120,230**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a split-level single family dwelling of frame and brick construction with 1,273 square feet of living area. The dwelling was built in 1968 and is approximately 41 years old as of the assessment date at issue. Features of the home include central air conditioning, a lower level that is partially finished and a two-car detached garage with 480 square feet of building area. The subject property has a 7,205 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant's counsel appeared before the Property Tax Appeal Board contending inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant provided descriptions and assessment information on three comparables improved with split-level single family dwellings of frame and brick construction that range in size from 1,298 to 2,765 square feet of living area. The dwellings are 34 and 42 years old. One comparable has central air conditioning and each has an attached or detached garage ranging in size from 336 to 624 square feet of building area. The comparables have the same assessment neighborhood code as the

subject and two are located along the same street and within the same block as the subject property. Their improvement assessments range from \$54,810 to \$112,810 or from \$40.80 to \$42.23 per square foot of living area. At the hearing the appellant's counsel asserted that comparables #2 and #3 were most similar to the subject property. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$41.53 per square foot of living area or \$52,868.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$120,230 was disclosed. The subject has an improvement assessment of \$55,390 or \$43.51 per square foot of living area.

In support of the assessment the board of review submitted information on three comparables identified by the Addison Township Assessor's Office. The board of review called as its witness Frank Marack, Jr., Addison Township Chief Deputy Assessor, to testify with respect to the comparables submitted by both parties. The comparables submitted on behalf of the board of review were improved with split-level dwellings of brick or frame and brick construction that ranged in size from 1,194 to 1,400 square feet of living area. The comparables were constructed from 1972 to 1976 and had the same assessment neighborhood code as the subject property. Each comparable had lower levels that were partially finished, central air conditioning and attached or detached garages with 528 and 539 square feet of building area. Two comparables also had fireplaces. These properties had improvement assessments ranging from \$52,210 to \$62,370 or from \$43.73 to \$46.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity 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 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.

The Board finds appellant's comparables #2 and #3 as well as the board of review comparables to be similar to the subject in location, relative age, style, size and construction. These comparables are split-level dwellings that range in size from 1,194 to 1,400 square feet of living area. These properties have improvement assessments that range from \$52,210 to \$62,370 or

from \$41.61 to \$46.18 per square foot of living area. The subject property has an improvement assessment of \$55,390 or \$43.51 per square foot of living area, which is within the range established by the best comparables submitted by both parties. The two comparables provided by the appellant that were similar to the subject had lower assessments than the subject on a per square foot basis; however, neither had central air conditioning making them inferior to the subject dwelling which justifies the lower assessments.

In conclusion the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed and no reduction 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.



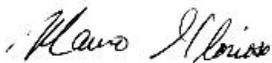
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Chairman



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Member



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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 20, 2012



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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.