



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

APPELLANT: Kevin Coogan  
DOCKET NO.: 09-04224.001-R-1  
PARCEL NO.: 03-07-211-031

The parties of record before the Property Tax Appeal Board are Kevin Coogan, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, in Chicago, 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:** \$74,590  
**IMPR:** \$34,220  
**TOTAL:** \$108,810

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story single family dwelling of frame construction that contains 1,104 square feet of living area. The home was built in 1934 and is approximately 75 years old. The dwelling features a full unfinished basement and an attached 480 square foot garage. The property is located in Itasca, Addison Township, DuPage County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's improvement was being inequitably assessed. No dispute was raised with regard to the land assessment. The appellant provided data in a grid analysis on three comparables located on the same street, within two blocks and in the same neighborhood code assigned by the assessor as the subject property.

The comparables were described as one-story single-family dwellings of brick or frame construction which range in age from 45 to 56 years old. The comparables range in size from 1,152 to 1,459 square feet of living area. Features include full basements, one of which has some finished area. One comparable has central air conditioning and two comparables have detached

garages of 280 and 450 square feet of building area, respectively. These comparables have improvement assessments ranging from \$36,340 to \$44,400 or from \$30.26 to \$31.55 per square foot of living area. The subject has an improvement assessment of \$37,730 or \$34.18 per square foot of living area.

Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$27,179 or \$24.62 per square foot of living area.

By a letter dated December 1, 2011, the board of review was notified of this pending appeal and afforded 90 days to submit its Board of Review Notes on Appeal and related evidence or to seek an extension of time to do so. (86 Ill.Admin.Code §1910.40) The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence or timely seek an extension of time to file evidence in support of its assessed valuation of the subject property. By a letter dated May 21, 2012, the Property Tax Appeal Board notified the board of review that it was in default in this proceeding.<sup>1</sup>

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant argued assessment inequity in the subject's improvement 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 is warranted.

The Board finds the only timely evidence pertaining to the uniformity of the subject's improvement assessment was submitted by the appellant. The appellant provided data on three comparables located in close proximity to the subject. The subject dwelling is substantially older and somewhat smaller than each of the comparables present. The appellant's evidence disclosed the suggested comparables have improvement assessments ranging from \$36,340 to \$44,400 or from \$30.26 to \$31.55 per square foot of living area, whereas the older and smaller subject dwelling has an improvement assessment of \$37,730 or \$34.18 per square foot of living area which is higher on a per-square-foot basis than the only comparables in the record.

---

<sup>1</sup> On May 29, 2012, the Property Tax Appeal Board received "Board of Review Notes on Appeals" and evidence identified as Exhibit 1 all of which were postmarked on May 25, 2012.

The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's improvement 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.



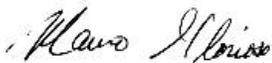
\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
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: August 28, 2012



\_\_\_\_\_  
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.