



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

APPELLANT: Kevin Coogan
DOCKET NO.: 09-04228.001-R-1
PARCEL NO.: 03-08-418-016

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: \$46,010
TOTAL: \$110,850

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 1,060 square feet of living area. The dwelling was built in 1958 and is approximately 51 years old as of the assessment date at issue. Features of the home include a lower level that is partially finished and a two-car detached garage with 572 square feet of building area. The subject property has an 8,908 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 or frame and brick construction that range in size from 1,112 to 1,809 square feet of living area. The dwellings range in age from 33 to 54 years old. Each comparable has central air conditioning, one comparable has a fireplace and each has an attached or detached garage ranging in size from 286 to 680 square feet of building area. The comparables have the same assessment neighborhood code as the

subject property. Their improvement assessments range from \$23,660 to \$59,380 or from \$21.28 to \$41.01 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$31.71 per square foot of living area or \$33,613.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$110,850 was disclosed. The subject has an improvement assessment of \$46,010 or \$43.41 per square foot of living area.

In support of the assessment the board of review submitted information on six 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 1964 to 1977 and had the same assessment neighborhood code as the subject property. Each comparable had lower levels that were partially finished, four comparables had central air conditioning, two comparables had fireplaces and the comparables had attached or detached garages ranging in size from 440 to 539 square feet of building area. These properties had improvement assessments ranging from \$52,210 to \$62,370 or from \$43.06 to \$46.18 per square foot of living area.

Marack also testified that the assessment on appellant's comparable #1 was reduced to reflect the August 2007 purchase price of \$275,000. He further testified that appellant's comparable #2 had a home improvement exception which was deducted from the improvement assessment. Adding back the home improvement exemption resulted in an improvement assessment of \$43.38 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 comparable #3 as well as the board of review comparables #4 (property index number (PIN) 03-08-408-023) and #6 (PIN 03-08-425-017) to be relatively similar to the subject in location, age, style and size, although slightly larger. These comparables are split-level dwellings that range in size from 1,224 to 1,355 square feet of living area and were built from 1955 to 1968. These properties have improvement assessments that range from \$52,710 to \$55,570 or from \$41.01 to \$43.51 per square foot of living area. The subject property has an improvement assessment of \$46,010 or \$43.41 per square foot of living area, which is within the range established by the best comparables submitted by both parties on a square foot basis.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 20, 2012

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.