



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

APPELLANT: Kevin Coogan
DOCKET NO.: 09-04232.001-R-1
PARCEL NO.: 03-08-101-006

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: \$68,000
IMPR: \$64,120
TOTAL: \$132,120

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a raised ranch style single family dwelling of brick construction that contains 1,321 square feet of above grade living area. The dwelling was constructed in 1966 and is approximately 43 years old. Features of the home include a 1,269 square foot lower level that is approximately 90% finished, central air conditioning and a two-car attached garage with 440 square feet of building area. The subject property has a 9,380 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three comparables improved with raised ranch style dwellings of frame and brick construction that range in size from 1,701 to 1,953 square feet of living area. These homes were constructed in 1976 and 1977 and had the same neighborhood code assigned by the assessor as the subject property. The comparables have lower levels that range in size from 611 to 1,316 square feet and are 90% and 100% finished. Each comparable has central air conditioning, a fireplace and a built-in or attached garage that

range in size from 460 to 624 square feet of building area.¹ The comparables have improvement assessments that ranged from \$75,020 to \$87,890 or from \$43.95 to \$45.00 per square foot of above grade living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$44.35 per square foot of above grade living area or \$58,586.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$132,120 was disclosed. The subject has an improvement assessment of \$64,120 or \$48.54 per square foot of above grade 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 raised ranch style dwellings of brick or frame and brick construction that ranged in size from 1,245 to 1,557 square feet of above grade living area. The comparables were constructed from 1965 to 1976 and had the same assessment neighborhood code as the subject property. Each comparable had a lower level that ranged in size from 611 to 1,339 square feet that were 90% or 100% finished. Each comparable had central air conditioning, one comparable had a fireplace and each had an attached or built-in garage ranging in size from with 460 to 624 square feet of building area. These properties had improvement assessments ranging from \$61,410 to \$72,700 or from \$45.86 to \$49.33 per square foot of above grade living area.

Marack testified that economies of scale provide that with respect to size, the larger the dwelling the less the assessment per square foot, all things being equal.

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

¹ The board of review provided copies of the property record cards for the subject property and the appellant's comparables, which was the source of the information about the features of these properties.

(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 the comparables most similar to the subject in size were those provided by the board of review. These comparables were also relatively similar to the subject in location and features. These comparables had improvement assessments that ranged from \$61,410 to \$72,700 or from \$45.86 to \$49.33 per square foot of above grade living area. The comparable most similar to the subject in both age and size was board of review comparable #3 that had an improvement assessment of \$61,410 or \$49.33 per square foot of above grade living area. The subject property has an improvement assessment of \$64,120 or \$48.54 per square foot of above grade living area, which is within the range established by the best comparables in the record.

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.

Donald 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.