



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

APPELLANT: Kevin Coogan
DOCKET NO.: 09-04870.001-R-1
PARCEL NO.: 03-08-414-012

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 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: \$54,950
TOTAL: \$119,790

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling built in 1965. The subject was described as a raised ranch style dwelling. The subject contains 1,188 square feet of living area. Features include air-conditioning, a built-in garage containing 486 square feet of building area.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. The appellant is not disputing the subject's land assessment. In support of the inequity argument, the appellant submitted a grid analysis of four suggested comparable properties. The comparables are one-story frame or brick dwellings that were built from 1946 to 1962. Each comparable, described as a ranch dwelling, is located in the same neighborhood as the subject and within 5 blocks of subject. Two comparables have air-conditioning and each has a garage containing from 308 to 528 square feet of building area. The comparables are described as containing from 1,040 to 1,368 square feet of living area and have improvement assessments

ranging from \$28,770 to \$45,500 or from \$27.66 to \$37.96 per square foot of living area. The subject property has an improvement assessment of \$54,950 or \$46.25 per square foot of living area.¹ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$119,790 was disclosed. In support of the subject's assessment, the board of review presented a grid analysis detailing three suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of one-story frame and brick dwellings that were built in 1974 or 1977. Each comparable was described as a raised ranch dwelling. Each comparable has a detached garage containing from 400 to 484 square feet of building area. The subject is depicted as containing 702 square feet of lower level area that is partially finished and each comparable is depicted as also containing lower level area, also partially finished. The comparables contain from 1,093 to 1,182 square feet of living area and have improvement assessments ranging from \$52,660 to \$56,590 or from \$47.69 to \$48.18 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 this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of seven equity comparables that were similar to the subject in location. The appellant's comparables were dissimilar in design when compared to the subject. The subject is a raised ranch while the appellant's comparables were ranch dwellings. In addition, one of the appellant's comparables was 19 years older than the subject. For these reasons the Board gave the appellant's comparables reduced weight in its analysis. The board of review's comparables were generally more similar to the subject in size, age and design, and therefore, received the greatest

¹ The appellant's grid incorrectly depicts the subject's improvement assessment as \$54,590 or \$45.95 per square foot of living area.

weight in the Board's analysis. They had improvement assessments ranging from \$52,660 to \$56,590 or from \$47.69 to \$48.18 per square foot of living area. The subject's improvement assessment of \$54,950 or \$46.25 per square foot of living area is within the range of the most similar comparables in this record. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record and a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

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: September 21, 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.