



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

APPELLANT: Alexander Cooperman
DOCKET NO.: 09-04976.001-R-1
PARCEL NO.: 08-21-103-009

The parties of record before the Property Tax Appeal Board are Alexander Cooperman, the appellant, 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: \$57,470
IMPR: \$96,750
TOTAL: \$154,220

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior years under Docket Numbers 07-04349.001-R-1 and 08-06887.001-R-1. The decision of the Property Tax Appeal Board on the 2007 appeal was rendered in April 2010 and found the correct total assessment of the subject property to be \$143,610. The Property Tax Appeal Board takes notice of its decision in the 2008 appeal which found the correct total assessment of the subject property to be \$152,090 which was determined by applying the 2008 equalization factor of 1.059 to the Board's 2007 decision.

The subject parcel is improved with a two-story frame and aluminum siding exterior constructed single-family dwelling built in 1977. The dwelling contains 3,003 square feet of living area. Features include a basement partially finished with a recreation room, central air conditioning, two fireplaces and a two-car attached garage of 494 square feet. The property is located in Lisle, Lisle Township, DuPage County.

In the instant appeal, the appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted an appraisal with opinion of market value of \$395,000 for the subject property as of January 1, 2009. Based on this evidence, the appellant contends that the assessment of the subject property is excessive. The appellant requested the subject's assessment be reduced to \$131,670 for a market value of approximately \$395,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$160,090 was disclosed. The board of review submitted evidence in support of the subject's current assessment based on recent sales. The board of review further indicated that for the 2009 tax year there was an equalization factor of 1.014 applied to the assessments of non-farm properties. Based on this record, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended that the comparables presented by the board of review were either not recent sales having occurred in 1995, 2005 and 1987, were in a different location than the subject, and/or were dissimilar in various respects to the subject property. Based on this evidence, the appellant requested a decision be made on the written record.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established in the decisions issued for the 2007 and 2008 tax years should be carried forward to the 2009 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment to \$143,610. The Board takes notice that a decision in the 2008 assessment appeal reduced the subject's assessment to \$152,090 based on the

application of the 2008 equalization factor of 1.059 to the Board's 2007 decision. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling. The Board takes notice that the 2007, 2008 and 2009 tax years are within the same general assessment period. (Id.) The Board further takes notice that in the 2008 tax year there was an equalization factor of 1.059 applied to the assessments of non-farm properties. (Id.) The record reveals evidence that in the 2009 tax year there was an equalization factor of 1.014 applied to the assessments of non-farm properties in the subject's jurisdiction. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision for the 2007 tax year or that the decision of the Property Tax Appeal Board for the 2007 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2007 tax year plus the application of the 2008 township equalization factor of 1.059 in addition to the application of the 2009 township equalization factor of 1.014.

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: June 22, 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.