FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kevin Coogan
DOCKET NO.: 09-05090.001-R-1
PARCEL NO.: 03-08-407-007

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.:	$31,240
TOTAL:	$96,080

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick and frame dwelling built in 1956. The subject contains 943 square feet of living area with a full, partially finished basement. Features include a detached garage containing 440 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 three suggested comparable properties. The comparables are one-story brick or brick and frame dwellings that were built in either 1956 or 1959. Each comparable is located in the same neighborhood as the subject and within two blocks of subject. Two comparables have a detached garage containing either 320 or 480 square feet of building area. The comparables are described as containing either 906 or 1,053 square feet of living area and have improvement assessments ranging from $16,820 to $30,070 or from

$18.57 to $28.56 per square foot of living area. The subject property has an improvement assessment of $31,240 or $33.13 per square foot of living area. 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 $96,080 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 or brick and frame dwellings that were built from 1947 to 1956. Each comparable has a full, partially finished basement; two have air-conditioning and each has a garage containing from 320 to 400 square feet of building area. The comparables range in size from 894 to 966 square feet of living area. The comparables have improvement assessments ranging from $29,920 to $32,140 or from $33.02 to $34.80 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 six equity comparables that were similar to the subject in location, age, size and design. Two of the appellant's comparables were dissimilar to the subject because they did not contain a basement. In addition, one of the appellant's comparables did not have a garage, unlike 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, garage and finished basement area, and therefore, received the greatest weight in the Board's analysis. They had improvement assessments ranging from $29,920 to $32,140 or from $33.02 to $34.80 per square foot of living area. The subject's improvement assessment of $31,240 or $33.13 per square foot of living area and is within the range established herein. 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.

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: October 19, 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.