



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

APPELLANT: Kevin Coogan
DOCKET NO.: 10-03446.001-R-1
PARCEL NO.: 03-08-407-023

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 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: \$58,970
IMPR.: \$32,310
TOTAL: \$91,280

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 6,890 square feet of land area that is improved with a one-story brick dwelling containing 1,154 square feet of living area. The home was built in 1960. Features include a full unfinished basement, central air conditioning and a 460 square foot garage. The subject is located in Addison Township, DuPage County, Illinois.

The appellant's appeal is based on unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located from the "same block" to 3.5 blocks from the subject property. The comparables are described as one-story brick or frame and brick dwellings containing from 972 to 1,312 square feet of living area. The comparables range in age from 52 to 55 years old. Comparable #3 has an unfinished basement and comparables #1 and #2 have no basements. Comparable #2 has a 440 square foot garage. The comparables have improvement assessments ranging from \$25,240 to \$33,570 or from \$23.97 to \$26.52 per square foot

of living area. The subject's improvement assessment is \$34,960 or \$30.29 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,265 or \$25.36 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

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. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds the appellant submitted three suggested comparable properties for the Board's consideration. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

In analyzing the appellant's suggested comparables, the Board found comparables #1 and #2 lack a basement and central air conditioning, which the subject enjoys. Additionally, comparable #1 lacks a garage which the subject enjoys. The Board finds the remaining comparable submitted by the appellant is more similar to the subject; however, this comparable lacks central air conditioning and a garage which the subject enjoys. This comparable has an improvement assessment of \$25,780 or \$26.52 per square foot of living area. The subject's improvement assessment is \$34,960 or \$30.29 per square foot of living area, which is greater than the most similar comparable in the record. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive and a slight reduction in the subject's improvement assessment 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: January 31, 2013

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.