



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

APPELLANT: Kevin Coogan  
DOCKET NO.: 11-03499.001-R-1  
PARCEL NO.: 06-08-216-023

The parties of record before the Property Tax Appeal Board are Kevin Coogan, the appellant, by attorney Julia Mezher of Mar Cal Law, P.C. 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:       \$29,940**  
**IMPR.:       \$78,710**  
**TOTAL:      \$108,650**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of an apartment building of brick construction with 4,020 square feet of above grade building

area.<sup>1</sup> The building was constructed in 1965. The building has 1, one-bedroom apartment and 3, two-bedroom apartments. The property has a 5,280 square foot site and is located in Lombard, York Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The information provided by the appellant with respect to the comparable improvements was limited to the number of units, building size and age. The buildings have 2,763 or 5,550 square feet of building area, have 2 or 4 units, and were constructed from 1960 to 1965. These properties had improvement assessments ranging from \$59,530 to \$159,140 or from \$14,883 to \$22,734 per apartment unit or from \$21.55 to \$28.67 per square foot of building area.

Counsel testified that the appellant's comparables were from the same neighborhood as the subject property.

Based on this evidence the appellant's counsel requested the subject's total assessment be reduced to \$65,872 and the improvement assessment be reduced to \$35,932, which was calculated using the average per square foot improvement assessment of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,650. The subject property has an improvement assessment of \$78,710 or \$19,678 per unit or \$39.16 per square foot of building area.

At the hearing the board of review called as its witness Fred Beno, Deputy Assessor for York Township. Beno testified that appellant's comparable #3 was located in Villa Park, which has lower rents than that of the subject's location in Lombard. He testified that there are not a lot of 4 unit buildings. He further testified that apartment buildings are valued on a per unit basis because the market showed there was less dispersion on a per unit basis as compared to a per square foot basis.

Beno prepared limited information on six comparables improved with apartment buildings that had 2 or 3 units and from 1,826 to

---

<sup>1</sup> The Board takes judicial notice that the subject was found to have 4,020 square feet of building area in a subsequent appeal under docket #2012-03774-R-1.

2,860 square feet of living area. These buildings were constructed from 1926 to 1981. These properties had improvement assessments ranging from \$55,020 to \$93,200 or from \$27,510 to \$31,067 per apartment unit or from \$19.37 to \$32.59 per square foot of building area. The subject has an improvement assessment of \$78,710 or \$19,678 per apartment unit or \$39.16 per square foot of building area.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review comparables #1, #4 and #6. These comparables were most similar to the subject in location, number of units, age and size. The testimony provided by Beno was that apartment buildings are assessed on a unit basis using market sales. These comparables had improvement assessments ranging from \$22,327 to \$27,510 per unit. The subject has an improvement assessment of \$19,678 per unit, which is below the range established by the best comparables in this record. The Board finds the appellant's comparable #3 was located in Villa Park, unlike the subject. The Board finds the board of review's comparables #2, #3 and #5 were considerably older or newer when compared to the subject. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's assessment is not 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.



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: September 19, 2014



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.