



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

APPELLANT: Alexander Cooperman
DOCKET NO.: 12-02941.001-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: \$48,150
IMPR: \$63,160
TOTAL: \$111,310**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction with approximately 3,000 square feet of living area.¹ The dwelling was constructed in 1977. Features of the home include a full finished basement, central air conditioning, three fireplaces and a two-car garage. The property has a 9,197 square foot site and is located in Lisle, Lisle Township, DuPage County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board

¹ The appellant submitted four appraisal reports with dwelling sizes for the subject of 2,980, 3001 or 3,011 square feet. The assessing officials reported a dwelling size of 3,003 square feet for the subject, but failed to provide a copy of the subject's property record card or any other substantive documentation to support the stated size.

the prior year under docket number 11-04770.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$118,350 based on the evidence submitted by the parties. For this 2012 assessment appeal, the appellant submitted four separate appraisals with opinions of value as of June 2010 of \$365,000, as of November 2010 of \$357,000, as of June 2011 of \$358,000 and as of December 2011 of \$352,000 to demonstrate the subject was overvalued. In addition, the appellant submitted six photographs of the driveway and sidewalk of the subject property to show that "the pavement is badly damaged beyond normal wear and tear, which reduces the property market value."

The Property Tax Appeal Board takes notice that 2011 and 2012 were within the same general assessment period for residential property in DuPage County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215)

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$129,210 was disclosed. As part of the Notes on Appeal, the board of review reported that a factor of .94050 was applied to properties for 2012.

In support of the subject's assessment, the board of review submitted a spreadsheet with descriptions and sales information on eleven comparables to demonstrate the subject's assessment reflected the property's market value. Six of the comparables were presented in the respective appraisals presented by the appellant. Of the five new comparables presented by the board of review to support the subject's assessment, three of the comparables sold between May and September 2009.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 prior year's decision should be carried forward to the subsequent 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 2011 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2011 and 2012 are within the same general assessment period. The record contains no evidence indicating the subject property recently sold in an arm's length transaction or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the equalization factor of .94050.

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: February 20, 2015



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.