



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

APPELLANT: Kevin Coogan
DOCKET NO.: 12-03701.001-R-1
PARCEL NO.: 03-08-421-004

The parties of record before the Property Tax Appeal Board are Kevin Coogan, the appellant, by attorney Richard J. Caldarazzo, 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: \$38,700
IMPR.: \$28,960
TOTAL: \$67,660

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 2012 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 a one-story dwelling of brick exterior construction with 1,161 square feet of living area. The dwelling was constructed in 1956. Features of the home include a full basement with 50% finished area and a 440 square

foot detached garage. The property has a 7,480 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board through counsel contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the same neighborhood code as assigned by the assessor as the subject property. The appellant did not challenge the subject's land assessment. The comparables are improved with one-story dwellings of frame or frame and brick exterior construction and were built in 1955 or 1956. Features include unfinished basements ranging in size from 894 to 1,248 square feet. Comparable #3 has central air conditioning, one fireplace and a 264 square foot attached garage. The dwellings range in size from 997 to 2,568 square feet of living area and have improvement assessments that range from \$20,910 to \$57,880 or from \$20.97 to \$22.54 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,660. The subject property has an improvement assessment of \$28,960 or \$24.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code as assigned by the assessor as the subject property. The comparables are improved with one-story dwellings of brick, frame or frame and brick exterior construction and were built in 1951 or 1967. Features include basements ranging in size from 956 to 1,232 square feet with five comparables having 75% to 100% finished area. Other features include attached or detached garages that range from 240 to 720 square feet of building area. Three comparables have central air conditioning. Two comparables have a fireplace. The dwellings range in size from 1,152 to 1,232 square feet of living area and have improvement assessments that range from \$28,770 to \$32,410 or from \$24.97 to \$26.57 per square foot of living 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 parties submitted nine equity comparables for the Board's consideration. The Board gave less weight to the appellants' comparables #1 and #2 due to their lack of finished basement and garage when compared to the subject property. The Board gave less weight to the appellant's comparable #3 due to its considerably larger dwelling size when compared to the subject. The Board gave less weight to the board of review comparable #6 due to its newer age and lack of basement finish when compared to the subject. The Board finds the best evidence of assessment equity to the board of review comparables #1 through #5. These comparables have varying degrees of similarity in location, age, dwelling size, garage and other features. These comparables had improvement assessments that ranged from \$25.26 to \$26.57 per square foot of living area. The subject's improvement assessment of \$24.94 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement 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: May 22, 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.