



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

APPELLANT: Kevin Coogan
DOCKET NO.: 12-03704.001-R-1
PARCEL NO.: 03-08-104-006

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: \$37,730
IMPR.: \$27,680
TOTAL: \$65,410

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 frame and brick construction with 884 square feet of living area. The dwelling was constructed in 1950. Features of the home include a full unfinished basement, a fireplace and a 440 square foot

attached garage. The property 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 four equity comparables.

Counsel contended that the appellant's comparables were all located within two blocks of the subject property.

Based on this evidence the appellant's counsel requested the subject's total assessment be reduced to \$62,482 and the improvement assessment be reduced to \$24,752, 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 \$65,410. The subject property has an improvement assessment of \$27,680 or \$31.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

At the hearing the board of review called as its witness Dawn Aderholt, Deputy Assessor for Addison Township. Aderholt testified that the subject property has a 360 square foot enclosed porch, which neither party's comparables have as a feature. Aderholt also testified that the appellant's comparables are considerably larger than the subject, which based on the concept of diminishing return, would make the comparables have a lower per square foot assessment. In addition, the appellant's comparable #3 does not have a basement, unlike the subject.

Under rebuttal, the appellant's counsel argued that the board of review's comparables #2 and #3 have central air conditioning, unlike the subject.

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 no reduction in the subject's assessment is warranted.

After hearing the testimony and considering the evidence, the Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$30.65 to \$31.85 per square foot of living area. The subject's improvement assessment of \$31.31 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellant's comparables due to their considerably larger dwelling sizes, when compared to the subject. In addition, the appellant's comparable #3 lacks a basement foundation, unlike the subject. 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: January 23, 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.