



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

APPELLANT: Kevin Coogan
DOCKET NO.: 12-03712.001-R-1
PARCEL NO.: 03-16-304-035

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 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: \$102,240
IMPR.: \$36,320
TOTAL: \$138,560

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 is improved with a one-story single family dwelling of frame construction with 1,135 square feet of living area. The dwelling was constructed in 1935 and is approximately 77 years old. Features of the home include a full unfinished basement, central air conditioning and an attached garage with 528 square feet of building area. The property has an 85,264

square foot site and is located in Wood Dale, Addison Township, DuPage County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with three 1-story dwellings and one 1.5-story dwelling. The comparables ranged in size from 906 to 1,921 square feet of living area. The dwellings ranged in age from 52 to 60 years old. Three of the comparables have basements one of which is 75% finished, two comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 330 to 528 square feet of building area. These properties had improvement assessments ranging from \$29,030 to \$49,250 or from \$25.64 to \$32.27 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$33,573.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,830. The subject property has an improvement assessment of \$37,590 or \$33.12 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 improved with one-story dwellings that each had 1,282 square feet of living area. Each dwelling was constructed in 1960. Each comparable had a full basement that was 75% finished, central air conditioning and a detached garage ranging in size from 440 to 572 square feet of building area. One comparable had a fireplace. These properties had improvement assessments ranging from \$44,860 to \$47,650 or from \$34.99 to \$37.17 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains information on ten comparables submitted by the parties. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2. These comparables were most similar to the subject in age, although newer, but were slightly inferior to the subject in features in that neither had central air conditioning and comparable #2 had no basement. These comparables had improvement assessments of \$29,030 and \$33,660 or \$32.04 and \$28.38 per square foot of living area, respectively. The subject's improvement assessment of \$33.12 per square foot of living area falls above that established by the best comparables in this record. The Board gave less weight to appellant's comparable #4 due to style and size. The Board gave less weight to appellant's comparable #3 and the board of review comparables due to age and due to the fact each had a 75% finished basement. Based on this record the Board finds a reduction in the subject's 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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 18, 2015

A. P. P. P.

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.