



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

APPELLANT: Kevin Coogan
DOCKET NO.: 13-04117.001-R-1
PARCEL NO.: 03-08-101-006

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 in this matter, 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: \$35,290
IMPR.: \$51,190
TOTAL: \$86,480

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 2013 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 raised ranch style dwelling of brick exterior construction that has 1,321 square feet of above grade living area. The dwelling was constructed in 1966. Features include a 1,269 square foot lower level that is 90% finished, central air conditioning and a 440 square foot garage. The subject property is located in Addison Township, DuPage County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of the inequity claim, the appellant submitted information for three assessment comparables located in close proximity to the subject. The comparables consist of raised ranch style dwellings of brick and frame exterior construction that were built in 1976 or 1977. The comparables have finished lower levels that contain 611 or 702 square feet. The comparables contain central air conditioning, one fireplace and garages that

contain 533 or 624 square feet of building area. The dwellings range in size from 1,379 to 1,719 square feet of above grade living area and have improvement assessments ranging from \$50,490 to \$60,310 or from \$35.08 to \$36.61 per square foot of above grade living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$86,480. The subject property has an improvement assessment of \$51,190 or \$38.75 per square foot of above grade living area. In support of the subject's assessment, the board of review submitted an equity analysis of five assessment comparables located in close proximity to the subject. The comparables are improved with raised ranch style dwellings of brick or brick and frame exterior construction. The comparables have lower levels that contain from 1,164 to 1,353 square feet, which are 90% finished. All the comparables have central air conditioning; four comparables have a fireplace and each comparable has a garage that contains from 460 to 528 square feet of building area. The dwellings range in size from 1,164 to 1,511 square feet of living area and have improvement assessments ranging from \$46,460 to \$57,390 or from \$37.98 to \$39.91 per square foot of above grade living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains eight assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. All the comparables have considerably smaller lower levels with less finished area. The Board finds the comparables submitted by the board of review were most similar when compared to the subject in location, design, dwelling size and features. These comparables have improvement assessments ranging from \$46,460 to \$57,390 or from \$37.98 to \$39.91 per square foot of above grade living area. The subject property has an improvement assessment of \$51,190 or \$38.75 per square foot of living area, which falls within the range established by the most similar assessment comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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.