



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

APPELLANT: Alexander Cooperman
DOCKET NO.: 15-05017.001-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 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: \$47,160
IMPR.: \$79,390
TOTAL: \$126,550

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 2015 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 two-story dwelling of frame construction with 3,003 square feet of living area. The dwelling was constructed in 1977. Features of the home include a full basement with some finished area, central air conditioning, two 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 appellant contends assessment inequity and comparable sales as the bases of the appeal. In support of the inequity argument, the appellant submitted information on four equity comparables that were said to be located from 0.05 to 0.15 of a mile from the subject property. The comparables are situated on sites containing from 7,700 to 9,517 square feet of land area. The comparables are improved with two-story dwellings of frame, brick or frame and brick construction that were constructed from 1978 to 1986. The comparables had varying degrees of similarity when compared to the subject. The dwellings have from 2,698 to 3,100 square feet of

living area, and each has a basement, two of which have finished area, central air conditioning, a fireplace, and a two-car garage. The comparables have improvement assessments ranging from \$76,020 to \$87,330 or from \$27.34 to \$28.89 per square foot of living area. In support of the overvaluation argument, the appellant submitted sale prices for each of these comparables. The comparables sold from July 25, 2012 to December 13, 2013 for prices ranging from \$275,000 to \$333,000 or from \$88.71 to \$120.37 per square foot of living area, land included.

The appellant also submitted a letter dated April 11, 2016, in which the appellant asserted that the subject's assessed value should be reduced due to the "very poor" condition of the subject's driveway, sidewalks and patio. As part of his argument, the appellant presented photographs and repair estimates from three contractors. Based on the foregoing evidence and argument, the appellant requested a reduction in the subject's total assessment to \$116,460.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$126,550 was disclosed. The subject property has an improvement assessment of \$79,390 or \$26.44 per square foot of living area. The subject's total assessment reflects a market value of \$380,030 or \$126.55 per square foot of living area, including land, when applying the 2015 three-year average median level of assessment for DuPage County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables; however, board of review's comparable #1 is the same property as the appellant's comparable #4. The comparable properties have sites ranging in size from 7,700 to 9,549 square feet of land area and were said to be located from 0.10 to 0.73 of a mile from the subject property. The comparables are improved with two-story or two-story with one-story dwellings of frame construction that were constructed from 1978 to 1985. The comparables had varying degrees of similarity when compared to the subject. The dwellings have from 2,612 to 2,972 square feet of living area, and each has a basement, one of which has finished area, a fireplace, and a two-car garage. Four of the comparables have central air conditioning. The dwellings have improvement assessments ranging from \$67,210 to \$84,020 or from \$25.16 to \$28.27 per square foot of living area. The board of review also submitted sale prices for these comparables. The comparables sold from May 2014 to June 2015 for prices ranging from \$360,000 to \$475,000 or from \$133.43 to \$159.83 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

As part of his submission, the appellant claimed that the subject property's assessed value should be lowered due to the "very poor" condition of the subject's driveway, sidewalks and patio.

Although the appellant presented repair estimates from three contractors, the appellant did not submit any market evidence to support this claim. The Board realizes the appellant believes the condition of the driveway, sidewalks and patio makes a difference in the value of his home; however, the Board finds the appellant failed to present any substantive evidence indicating how the subject's market value had been adversely impacted and failed to demonstrate that the subject's property assessment should be reduced due to the condition of the subject's driveway, sidewalks and patio.

The parties presented nine sale prices for eight different properties. The Board finds the parties submitted two different sale prices for the same property.¹ The Board finds that all of the comparables were similar to the subject in location, design, age, living area and most features. Despite all these similarities, the Board finds the appellant's comparable sales were not as proximate in time to the assessment date as the comparable sales presented by the board of review. The appellant presented four sales that occurred from July 2012 to December 2013, while the board of review presented five sales that occurred from May 2014 to June 2015. Consequently, the Board finds the sales that occurred closest to the assessment date to be the best evidence of market value in the record. The board of review comparables sold for prices ranging from \$133.43 to \$159.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$126.55 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

The appellant also submitted assessment equity evidence. 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 based on inequity is not warranted.

The parties submitted information on a total of eight suggested equity comparables. The Board finds that all of the equity comparables submitted by the appellant had higher improvement assessments than the subject. The Board finds that all of the comparables submitted by the parties were similar to the subject in nearly all characteristics. The comparables had improvement assessments that ranged from \$25.16 to \$28.89 per square foot of living area. The subject's improvement assessment of \$26.44 per square foot of living area falls within the range established by the 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 based on inequity is not justified.

¹ The Board finds the appellant's comparable #4 is the same property as board of review comparable #1. The appellant's evidence indicated this property sold in December 2013 for a price of \$120.37 per square foot of living area, including land. The board of review's evidence indicated this property sold again in June 2015 for a price of \$133.43 per square foot of living area, land included.

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



Acting Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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:

June 23, 2017



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.