



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

APPELLANT: Brian Coogan  
DOCKET NO.: 15-05551.001-R-1  
PARCEL NO.: 03-08-403-002

The parties of record before the Property Tax Appeal Board are Brian Coogan, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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 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:** \$36,590  
**IMPR.:** \$28,345  
**TOTAL:** \$64,935

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 split-level style dwelling of frame and brick construction with 1,227 square feet of above grade living area. The dwelling was constructed in 1967. Features of the home include a 675 square foot lower level that is 75% finished, central air conditioning and a detached 440 square foot garage. The property has a 7,425 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located from one to five blocks from the subject property. The comparables have 7,020 or 8,250 square feet of land area. The comparables are improved with split-level style dwellings of brick or frame and brick construction. The dwellings were constructed from 1966 to 1977. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,248 to 1,296 square feet of above grade living area. The comparables sold from December 2013 to May

2015 for prices that ranged from \$150,000 to \$200,000 or from \$117.83 to \$154.32 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$57,851.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,690. The subject's assessment reflects a market value of \$233,303 or \$190.14 per square foot of living area, land included, when using 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 six comparable sales that were located in the same neighborhood as the subject property. The comparables have from 7,205 to 9,384 square feet of land area. The comparables are improved with split-level style dwellings of brick or frame and brick construction. The dwellings were constructed from 1959 to 1977. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 1,242 to 1,385 square feet of living area. The comparables sold from May 2013 to August 2014 for prices that ranged from \$238,000 to \$279,900 or from \$189.64 to \$209.04 per square foot of living area, land included. As part of its submission, the board of review presented a map showing the location of the subject and the comparables submitted by the parties. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented sale prices for nine comparable properties for the Board's consideration. The Board finds that all of the comparables were very similar to the subject in design, age and living area. However, the board of review's map revealed the board of review's comparables were not located near the subject property. In addition, the appellant's comparable #1 and board of review comparables #3 through #5 had 2013 sale dates that were not proximate to the subject's January 1, 2015 assessment date. Due to these differences, the Board gave less weight the appellant's comparable #1 and the six comparables submitted by the board of review.

The Board finds the best evidence of market value in the record to be the appellant's comparables #2 and #3. These comparables were located within three blocks of the subject property and sold proximate to the January 1, 2015 assessment date. The appellant's comparables #2 and #3 sold in September 2014 and May 2015 for prices of \$190,000 and \$200,000 or for \$152.24 and \$154.32 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$233,303 or \$190.14 per square foot of living area, including land, which falls above the market value of the best comparable sales in this record. Based on this record, the Board finds the appellant demonstrated the subject was overvalued and a reduction in the subject's assessment is justified.



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.