



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

APPELLANT: Kevin & Linda Coogan
DOCKET NO.: 15-05552.001-R-1
PARCEL NO.: 03-22-325-015

The parties of record before the Property Tax Appeal Board are Kevin & Linda Coogan, the appellants, 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 **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: \$40,090
IMPR.: \$84,940
TOTAL: \$125,030

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick construction with 3,069 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 473 square foot attached garage. The property has an 8,360 square foot site and is located in Addison, Addison Township, DuPage County.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. The subject's land assessment is not being contested. In support of the inequity argument, the appellants submitted information on four equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick or brick and frame construction that were built from 1991 to 2005. The comparables had varying degrees of similarity compared to the subject. The dwellings range in size from 3,222 to 3,355 square feet

of living area and have improvement assessments ranging from \$82,960 to \$90,300 or from \$25.75 to \$26.92 per square foot of living area. Based on the equity evidence, the appellants requested a reduction in the subject's total assessment to \$121,112 with an improvement assessment of \$81,022 or \$26.40 per square foot of living area, land included.

In support of the overvaluation argument, the appellants submitted sale prices for three of the equity comparables. The appellants' comparables #1 through #3 sold in September 2013 or March 2015 for prices of \$325,000 or \$407,000 or from \$100.15 to \$121.31 per square foot of living area, land included. Based on this market evidence, the appellants requested a reduction in the subject's total assessment to \$109,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,030. The subject property has an improvement assessment of \$84,940 or \$27.68 per square foot of living area. The subject's total assessment reflects a market value of \$375,465 or \$122.34 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 through the Addison Township Assessor submitted information on six equity comparables located in the same neighborhood as the subject property. The comparables are improved with two-story dwellings of brick or frame and brick construction that were built from 1991 to 2008. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 2,543 to 3,650 square feet of living area and have improvement assessments ranging from \$68,820 to \$95,560 or from \$25.75 to \$28.22 per square foot of living area. The board of review also provided sale prices for the comparable properties. The comparables sold from August 2014 to September 2015 for prices that ranged from \$350,000 to \$505,000 or from \$126.03 to \$139.00 per square foot of living area, land included. The board of review's evidence also disclosed that the subject dwelling, the appellants' comparable #3 and board of review comparable #4 were described as being in above average condition; board of review comparable #5 was described as being in good condition; and the remaining comparables were listed as being in average condition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

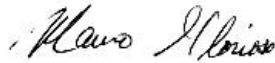
The parties presented sale prices for nine properties. The Board gave less weight to the appellants' comparable #1 due to its 2013 date of sale. The Board also gave less weight to board of review comparables #1 through #3 and #6 due to differences in living area compared to the subject. The Board finds the best evidence of market value to be the appellants' comparables #2 and #3 and

board of review comparable sales #4 and #5. The Board finds that these properties were similar to the subject in location, age and living area and sold proximate to the January 1, 2015 assessment date. These comparables sold from August 2014 to April 2015 for prices that ranged from \$100.87 to \$135.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$122.34 per square foot of living area, including land, which falls within 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.

Alternatively, the appellants contend assessment inequity as a basis of this 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 appellants 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 ten suggested equity comparables. The Board finds that all of the comparables were two-story dwellings located in the same neighborhood as the subject. Nevertheless, the Board gave less weight to board of review comparables #1 through #3 and #6 due to differences in living area compared to the subject. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellants and board of review comparables #4 and #5. These comparables were most similar to the subject in living area. The six best comparables had improvement assessments ranging from \$25.80 to \$28.22 per square foot of living area. The subject's improvement assessment of \$27.68 per square foot of living area falls within the range established by the best equity comparables in this record. Although only one of the six best comparables had a higher improvement assessment than the subject, the Board finds the subject's improvement assessment to be justified. The subject and the comparables at the higher end of the range were described as being in above average or good condition, while the comparables at the lower end of the range were described as being in average condition. Based on this record, the Board finds the appellants 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.

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



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: August 18, 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.