



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

APPELLANT: Kevin & Linda Coogan
DOCKET NO.: 15-05553.001-R-1
PARCEL NO.: 03-08-418-016

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: \$36,590
IMPR.: \$34,850
TOTAL: \$71,440

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 split-level style dwelling of brick and frame construction with 1,060 square feet of above grade living area. The dwelling was constructed in 1958. Features of the home include a 471 square foot lower level that is 75% finished and a 572 square foot detached garage. The property has an 8,908 square foot site and is located in Itasca, Addison Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in the same neighborhood as the subject property. The comparables have either 7,020 or 8,250 square feet of land area. The comparables are improved with split-level style dwellings of brick and frame or brick construction. The dwellings were constructed from 1966 to 1977. The comparables have lower levels that contain from 600 to 675 square feet and are 75% finished.¹ Two comparables have

¹ The board of review provided information on the comparables' basement area and the percentage that was finished.
PTAB/BRW/8-17

central air conditioning, and one comparable also has a fireplace. The comparables have detached garages containing from 400 to 484 square feet of building area. 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 above grade living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$49,978.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$71,440 was disclosed. The subject's assessment reflects a market value of \$214,535 or \$202.39 per square foot of above grade living area, land included, 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.

The board of review presented information on four comparable sales located in the same neighborhood as the subject property. The comparables have from 7,205 to 8,908 square feet of land area. The comparables are improved with split-level style dwellings of brick and frame or brick construction. The dwellings were constructed from 1957 to 1968. The comparables have lower levels that contain from 532 to 680 square feet and are 75% finished. Two comparables have central air conditioning. The comparables have detached garages containing from 396 to 528 square feet of building area. The dwellings range in size from 988 to 1,339 square feet of above grade living area. The comparables sold from May 2013 to May 2015 for prices that ranged from \$222,000 to \$279,900 or from \$201.67 to \$224.70 per square foot of above grade living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 is not warranted.

The record contains seven sales comparables for the Board's consideration. The Board gave less weight to the appellants' comparable #1 and board of review comparables #2 and #4. These properties sold in 2013 and were considered to be dated in relation to the subject's January 1, 2015 assessment date. The Board also gave less weight to the appellants' comparables #2 and #3 due to their newer age when compared to the subject. The Board finds the best evidence of market value to be board of review comparables #1 and #3. Both properties sold proximate to the subject's assessment date and were very similar to the subject in location, design and age. In addition, board of review comparable #3 was very similar to the subject in above grade living area. Board of review comparables #1 and #3 sold in June 2014 and May 2015 for prices of \$209.04 and \$201.67 per square foot of above grade living area, land included, respectively. The subject's assessment reflects a market value of \$202.39 per square foot of above grade living area, land included, which falls between the market values on a per square foot basis of the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment 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.