



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

APPELLANT: Kevin Coogan
DOCKET NO.: 15-05554.001-R-1
PARCEL NO.: 03-08-104-006

The parties of record before the Property Tax Appeal Board are Kevin 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 **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: \$38,470
IMPR.: \$27,250
TOTAL: \$65,720

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 one-story dwelling of frame and brick construction with 884 square feet of living area. The dwelling was constructed in 1950. Features of the home include a full unfinished basement, a fireplace and an attached 440 square foot garage. The property has a 9,500 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, one of which was located in the same neighborhood as the subject property. The comparables have either 7,150 to 9,555 square feet of land area. The comparables are improved with one-story ranch-style dwellings of brick or frame and brick construction. The dwellings were constructed in 1955 or 1956. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 906 to 1,066 square feet of living area. The comparables sold from October 2013 to August 2015 for

prices that ranged from \$173,500 to \$184,000 or from \$172.61 to \$191.50 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$54,508.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$65,720 was disclosed. The subject's assessment reflects a market value of \$197,357 or \$223.25 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.

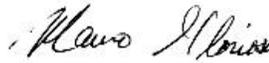
The board of review presented information on three comparable sales, one of which was located in the same neighborhood as the subject property. The comparables have from 6,700 to 17,010 square feet of land area. The comparables are improved with one-story ranch-style dwellings of brick or frame and brick construction. The dwellings were constructed from 1952 to 1955. The comparables had varying degrees of similarity when compared to the subject. The dwellings range in size from 850 to 1,333 square feet of living area. The comparables sold from September 2014 to July 2015 for prices that ranged from \$287,500 to \$320,500 or from \$227.09 to \$294.66 per square foot of living area, land included. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented sale prices for six comparable properties for the Board's consideration. The Board gave less weight to appellant's comparable #2 due to its 2013 date of sale and appellant's comparable #3 due to its lack of a garage. The four remaining comparables submitted by the parties had varying degrees of similarity compared to the subject property and sold for prices ranging from \$172.61 to \$294.66 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$223.25 per square foot of living area, including land, which falls within the market values of the best comparable sales in this record. Based on this record, the Board finds the appellant was not able to demonstrate that the subject was overvalued and 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.