



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

APPELLANT: Jean K. Coolidge  
DOCKET NO.: 19-01255.001-R-1  
PARCEL NO.: 08-29-401-001

The parties of record before the Property Tax Appeal Board are Jean K. Coolidge, 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:** \$95,400  
**IMPR.:** \$34,790  
**TOTAL:** \$130,190

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 2019 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 single-family dwelling of frame and brick exterior construction with 1,512 square feet of living area.<sup>1</sup> The dwelling was constructed in 1964 and is approximately 55 years old. Features of the home include a partially finished basement, central air conditioning, and a garage containing 560 square feet of building area. The property has a 66,506 square foot site and is located in Naperville, Lisle Township, DuPage County.

A hearing was held before the Property Tax Appeal Board and the appellant was represented by her son, Max W. Coolidge II. Mr. Coolidge testified that he lives in the subject dwelling and takes care of his mother who is elderly and is unable to leave the house. The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted descriptive information on three equity comparables located

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<sup>1</sup> To the extent that the parties differ regarding the subject's physical characteristics, the Board has adopted the information contained in the property record card for the subject that was submitted by the board of review.

within .35 of a mile from the subject property. The comparables are described as being a tri-level, a ranch, and a part 2-story and part 1-story dwellings that range in size from 1,964 to 3,124 square feet of living area. The dwellings are of brick or stone exterior construction and range in age from 44 to 56 years old. Each comparable features a partially finished basement and one or two fireplaces; two comparables each have central air conditioning; and two comparables each have a garage containing 220 or 572 square feet of building area. These properties have improvement assessments ranging from \$24,070 to \$65,690 or from \$8.66 to \$21.03 per square foot of living area.

Coolidge testified that the appellant's first two comparables, one of which is located next door to the subject, were re-zoned and turned into businesses. However, Coolidge argued that they are comparable in terms of having similar characteristics to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,190. The subject has an improvement assessment of \$34,790 or \$23.01 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted through the township assessor information on three equity comparables located within .35 of a mile from the subject property. The comparables are improved with ranch-style dwellings of brick or frame exteriors that range in size from 1,709 to 2,444 square feet of living area. The dwellings were built from 1960 to 1966. Each home features an unfinished basement, a fireplace and a garage ranging in size from 441 to 676 square feet of building area. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$41,400 to \$62,590 or from \$24.22 to \$26.66 per square foot of building area.

Representing the board of review was Mr. Donald Whistler. Mr. Whistler called Lisle Township Deputy Assessor James Berg as a witness to testify regarding the evidence he prepared on behalf of the board of review. Berg testified that although he only handles residential properties, in Lisle township commercial properties such as the appellant's first two comparables are coded and assessed differently from residential properties. Berg added that it is difficult to find comparable properties in the subject's neighborhood, but the board of review comparables are all residential properties.

Based on this evidence and testimony, the board of review requested that the subject's improvement assessment be confirmed.

In written rebuttal, the appellant submitted a narrative reiterating the original argument and critiquing the board of review comparables. The appellant also made arguments and submitted documents regarding the increases in improvement assessments of the comparables for the 2020 tax year. The Board finds that the documents and arguments regarding the reassessment or rezoning in the 2020 tax year have no bearing on this 2019 tax year appeal at issue herein.

### **Conclusion of Law**

The taxpayer contends unequal treatment in the subject's building assessment as the basis of the 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 appellant did not meet this burden of proof and a reduction in the subject's improvement assessment is not warranted.

The parties submitted a total of six comparables in support of their respective arguments. The Board gave reduced weight to appellant's comparables #1 and #2 as these properties are both used as businesses and are assessed differently from residential properties. The Board also gave reduced weight to appellant's comparable #3 and board of review comparable #3 based on their substantially larger dwelling sizes relative to the subject.

The Board finds the best evidence of equity in assessment in this record to be board of review comparables #1 and #2 which are each residential homes and are most similar to the subject in location, dwelling size, and some features. However, neither of these comparables have finished basement areas like the subject, and board of review comparable #1 lacks central air conditioning which is a feature of the subject dwelling suggesting that upward adjustments should be considered to these comparables to make them more equivalent to the subject. The two best equity comparables in the record have improvement assessments of \$41,400 and \$49,830 or \$24.22 and \$26.66 per square foot of living area. The subject's improvement assessment of \$34,790 or \$23.01 per square foot of living area is below the two best equity comparables in this record both on an overall improvements assessment basis and on a per square foot of living area basis. After considering adjustments to the two best comparables in the record for differences from the subject, such as finished basement area and central air conditioning, the Board finds that the appellant did not establish by clear and convincing evidence that the subject dwelling is inequitably assessed and, therefore, no reduction is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: June 21, 2022



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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