



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

APPELLANT: Alexander Cooperman
DOCKET NO.: 19-02769.001-R-1
PARCEL NO.: 08-21-103-009

The parties of record before the Property Tax Appeal Board are Alexander Cooperman, 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: \$53,770
IMPR.: \$90,510
TOTAL: \$144,280

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 is improved with a two-story and part one-story dwelling of frame construction with 2,967 square feet of living area.¹ The dwelling was built in 1977. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces,² and a two-car attached garage with 494 square feet of building area. The property has a 9,197 square foot site and is located in Lisle, Lisle Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$395,000

¹ The Board finds the best evidence of the dwelling's size is contained in the appellant's appraisal which has a more detailed sketch with dimensions than the sketch of the dwelling submitted by the board of review.

² The appellant's appraiser reports the subject dwelling as having one fireplace while the board of review reports the subject dwelling as having two fireplaces. Photographs in the appraisal depict a fireplace in the family room and one of the bedrooms.

as of January 1, 2019. The appraisal was prepared by Eric R. Sutherland, an Illinois Certified Residential Real Estate Appraiser, and signed September 23, 2019. The appraiser determined the subject dwelling has an effective age of 30 years while the home's actual age is 42 years old. He also found the dwelling to be in predominately original condition describing the kitchen and bathrooms as being dated with the remainder of the home in average condition and free from deferred maintenance.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales described as being improved with traditional dwellings ranging in size from 2,690 to 3,012 square feet of living area. Photographs of the comparables depict two-story dwellings. Each home is approximately 42 years old with two described as being in good condition and two in average condition. Each comparable has a basement with two having finished area. Each property also has central air conditioning, a two-car garage and one or two fireplaces. The comparables have sites ranging in size from 8,298 to 9,754 square feet of land area and are located within .12 of a mile from the subject property. The sales occurred from May 2017 to May 2018 for prices ranging from \$380,000 to \$429,000 or from \$139.44 to \$150.74 per square foot of living area, including land. Adjustments were made to the comparables for such items as financing, location, condition, gross living area, basement area, basement finish, number of fireplaces and modernization to arrive at adjusted prices ranging from \$387,255 to \$408,835. The appraiser arrived at an estimated market value of \$395,000 as of January 1, 2019. The appellant requested the subject's assessment be reduced to \$131,667 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,280. The subject's assessment reflects a market value of \$437,345 or \$147.40 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor improved with two-story and part one-story dwellings of frame or frame and brick construction ranging in size from 2,645 to 2,893 square feet of living area. The dwellings were built from 1978 to 1983. Each comparable has a basement with finished area, one fireplace and a two-car attached garage ranging in size from 400 to 572 square feet of building area. Three comparables have central air conditioning. These properties have sites ranging in size from 7,700 to 8,530 square feet of land area and are located within .13 miles of the subject property. The sales occurred from April 2017 to July 2018 for prices ranging from \$432,500 to \$499,000 or from \$152.34 to \$172.49 per square foot of living area, including land.

The board of review also submitted a grid analysis of the comparable sales contained in the appellant's appraisal. Additionally, the board of review provided a map depicting the location of the comparables submitted by both parties relative to the location of the subject property. The board of review requested confirmation of the 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 record contains an appraisal submitted by the appellant and four comparable sales provided by the board of review to support their respective positions. In total the record contains eight sales provided by the parties.

The Board gives less weight to the conclusion of value contained in the appraisal as comparable sales #1 through #3 sold in 2017, from approximately 16 to 19 months prior to the assessment date at issue. Additionally, the board of review evidence contained two comparables that sold in January 2018 and July 2018, which were available to the appellant's appraiser to use given the report was not signed until September 2019. The fact the appellant's appraiser did not use sales that sold more proximate in time to the assessment date at issue calls into question the credibility and reliability of the report.

The Board finds the best evidence of market value to be appellant's appraisal comparable sale #4 and board of review sales #1 and #2. These three properties sold in 2018 and are improved with dwellings relatively similar to the subject in location, age, size, and features. These three comparables sold from January 2018 to July 2018 for prices ranging from \$420,000 to \$467,000 or from \$139.44 to \$168.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$437,345 or \$147.40 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct 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. 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:

May 18, 2021



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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