



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

APPELLANT: Michele Pannarale
DOCKET NO.: 08-03813.001-R-1
PARCEL NO.: 02-09-102-006

The parties of record before the Property Tax Appeal Board are Michele Pannarale, the appellant, by attorney Lisa A. Marino, of Marino & Assoc., PC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented, 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: \$40,260
IMPR: \$145,460
TOTAL: \$185,720

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 81 year-old, two-story style frame dwelling that contains 2,836 square feet of living area. Features of the home include central air conditioning, a fireplace, a two-car garage and a partial basement with 487 square feet of finished area. The subject is located in Roselle, Bloomingdale Township, DuPage County.

Through an attorney, the appellant submitted evidence to the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvements as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of three comparable properties located less than a mile from the subject. The comparables consist of two-story or one and one-half-story frame or "mixed" dwellings that were built between 1950 and 1981 and range in size from 1,810 to 2,880 square feet of living area. All three comparables have 1.5-car, 2.0-car or 2.5-car garages, two have central air conditioning and a fireplace, and one has a partial unfinished basement. These properties have improvement assessments ranging from \$72,790 to

\$101,830 or from \$35.36 to \$40.22 per square foot of living area. The subject has an improvement assessment of \$145,460 or \$51.29 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$108,902 or \$38.40 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$185,720 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor, property record cards and a grid analysis of the appellant's comparables, as well as five additional comparables located in the same neighborhood code as the subject, as determined by the township assessor. The board of review's comparables consist of 1.5-story or 2.0-story frame or brick and frame dwellings that were built between 1940 and 1990 and range in size from 1,008 to 3,252 square feet of living area. Features of the comparables include full or partial basements, one of which is 50% finished, and 1.5-car, 2.0-car or 3.5-car garages. These properties have improvement assessments ranging from \$51,760 to \$181,100 or from \$50.77 to \$59.40 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the parties submitted eight comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #2 and #3 and the board of review's comparables #1, #2 and #5 because these homes differed significantly in living area and/or design when compared to the subject. The Board finds the remaining comparables, while dissimilar to the subject in age, were nevertheless similar to the subject in design, living area and most features. These most representative comparables had improvement assessments ranging from \$101,830 to \$181,100 or from \$35.36 to \$55.69 per square foot of living area. The subject's improvement assessment of \$145,460 or \$51.29 per square foot of living area falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing evidence and the subject's assessment as determined by the board of review is correct and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: January 20, 2012

Allen Castrovillari

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.