



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

APPELLANT: Michele Pannarale
DOCKET NO.: 08-03815.001-R-1
PARCEL NO.: 02-02-315-070

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: \$14,570
IMPR.: \$47,170
TOTAL: \$61,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 22 year-old, two-story triplex style brick and frame dwelling that contains 1,113 square feet of living area. The home has central air conditioning and a fireplace. 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 four comparable properties, three of which were detailed on a grid analysis. The comparables consist of two-story style duplex dwellings, built in 1983 or 1984, that contain 1,230 or 1,575 square feet of living area. No descriptive information for the fourth comparables was submitted. The three comparables detailed on the grid have one-car garages, one has central air conditioning and one has a fireplace. These properties have improvement assessments ranging from \$49,040 to \$55,500, or from \$34.63 to \$39.87 per square foot of living area. The subject has an improvement assessment of

\$47,170 or \$42.38 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$40,179 or \$36.10 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 \$61,740 was disclosed. In support of the subject's assessment, the board of review submitted a letter prepared by the township assessor and a grid analysis of the appellant's comparable properties, as well as five additional comparables, two of which are located on the subject's street and block. The comparables consist of two-story triplex style brick and frame dwellings that were built in 1986 and range in size from 899 to 1,274 square feet of living area. Three comparables have full unfinished basements, three have one-car garages, four have a fireplace and all have central air conditioning. These properties have improvement assessments ranging from \$43,570 to \$51,170 or from \$34.20 to \$54.12 per square foot of living area. The assessor's letter stated that while the subject parcel under appeal has no garage, an adjacent parcel does have a garage, a situation analogous to the board of review's comparables #4 and #5. 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 nine comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #1, #2 and #3 because they were significantly larger in living area when compared to the subject. The Board also gave less weight to the appellant's comparable #4 because no descriptive information regarding its features was provided so as to determine its similarity to the subject. The Board further gave less weight to the board of review's comparable #3 because it was much smaller than the subject. The Board finds the remaining comparables were similar to the subject in design, exterior construction, age and living area and had improvement assessments ranging from \$59,570 to \$67,170 or from \$34.20 to \$42.38 per square foot of living area. The Board further finds the board of review's comparables #4 and #5 were

virtually identical to the subject in every respect, even to their garages being located on separate parcels like the subject. These two comparables were also assessed identically to the subject at \$42.38 per square foot of living area. 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.