



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

APPELLANT: Michele Pannarale
DOCKET NO.: 08-03819.001-R-1
PARCEL NO.: 02-02-315-072

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 is improved with a two-story triplex of frame and masonry construction containing 1,113 square feet of above-grade living area. The dwelling is 22 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a one-car detached garage. The garage with its land has its own assigned parcel number and assessment. The property is located in Roselle, Bloomingdale Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four comparable duplex properties located within four blocks of the subject and described as two-story frame and masonry dwellings that are 25 or 26 years old. The comparable dwellings contain either 1,230 or 1,575 square feet of living area. Two comparables have central air conditioning and one comparable has a fireplace. Each comparable has a one-car garage, but none of the comparables have a basement. The comparables 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's improvement assessment without the garage is \$47,170 or \$42.38 per square foot of living area; with the garage improvement the total improvement assessment would be \$49,780 or \$44.73 per

square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,179 or \$36.10 per square foot of living area or the average of the comparables presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,740 was disclosed. The board of review presented Exhibit 1 with a grid analysis of the appellant's and board of review's comparables along with a two-page letter from John T. Dabrowski, the Bloomingdale Township Assessor.

As to the appellant's evidence, the board of review through the letter of the township assessor noted that three of the appellant's comparables presented were duplex properties.¹ In support of the subject's assessment, the board of review presented descriptions and assessment information on five triplex comparable properties consisting of two-story frame and masonry dwellings that were 22 or 24 years old. The dwellings range in size from 899 to 1,274 square feet of above-grade living area. Three comparables have full unfinished basements; each features central air conditioning and four have a fireplace. Each of the comparables has a garage, two of which are reported on separate parcel numbers. 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 without the garage for comparables #4 and #5. With the garage improvement, comparables #4 and #5 have improvement assessments of \$44.73 each. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparables and board of review comparables #1 and #3 due to their lack of a basement as compared to the subject dwelling.

¹ The grid analysis denotes all four properties presented by the appellant as duplexes.

The Board finds comparables #2, #4 and #5 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$47,170 to \$51,170 or from \$40.16 to \$42.38 per square foot of living area without the separate garage parcel, or \$44.73 per square foot of living area with the garage improvement for comparables #4 and #5. The subject's improvement assessment of \$47,170 or \$42.38 per square foot of living area without the garage and \$49,780 or \$44.73 with the garage improvement is identical to the most similar comparables on this record. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established 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.



Chairman



Member



Member



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: December 23, 2011



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.