



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

APPELLANT: Michele Pannarale
DOCKET NO.: 08-03821.001-R-1
PARCEL NO.: 03-15-111-007

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$49,850
IMPR: \$161,148
TOTAL: \$210,998

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 6-unit masonry apartment building. The building is 49 years old and contains 3,900 square feet of building area. The property is located in Wood Dale, Addison Township, DuPage County.

The appellant's appeal is based on unequal treatment in the assessment process and contention of law. The appellant submitted information on three comparable properties described as class C masonry buildings either 44 or 47 years old. The comparables contain either 2,850 or 4,250 square foot of building area and are located within 10 blocks of the subject. The comparables have improvement assessments of \$41.29 or \$41.34 per square foot of building area. The appellant also submitted the final decision issued by the DuPage County Board of Review wherein the subject's final improvement assessment of \$175,700, or \$45.05 per square foot of building area was disclosed.

Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a)). Therefore, the DuPage County board of review was found to be in default.

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 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). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The appellant submitted three comparable properties in support of the inequity argument. The board of review did not submit any evidence to support its assessed valuation as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board and was found to be in default. The Board finds the comparables submitted by the appellant were similar to the subject and had improvement assessments of \$41.29 and \$41.34 per square foot of building area. The subject's improvement assessment of \$45.05 per square foot of building area is higher than these comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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

Shawn R. Lerbis

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: June 24, 2011

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.