



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

APPELLANT: Michele Pannarale  
DOCKET NO.: 09-04215.001-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, Chicago, Illinois; 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 is improved with a two-story single family dwelling of frame exterior construction that contains 2,839 square feet of living area and was built in 1927. First and second-story room additions were built in 2000. Features of the home include central air conditioning, one fireplace, a 975 square foot partially finished basement, a two-car built-in garage and a two-car detached garage built in 1967. The subject has a 52,868 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

The appellant appeared before the Property Tax Appeal Board by counsel contending the subject's improvements are inequitably assessed as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant's attorney provided photographs and assessment information of the subject property and three suggested comparables, marked as Exhibit "A". The three suggested comparable properties are located in close proximity within the same neighborhood as the subject property. The three comparables

are improved with a two-story single family dwelling of frame or brick and frame exterior construction that were built from 1950 to 1981. Two comparables have central air conditioning. One comparable has a fireplace and one comparable has a partial unfinished basement. Other features include one and one-half to two and one-half car attached garages. The dwellings range in size from 1,810 to 2,880 square feet of living area and have improvement assessments ranging from \$72,790 to \$101,830 or from \$35.36 to \$40.22 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$37.92 per square foot of living area resulting in a total revised assessment of \$147,801 after adding the land assessment.

Upon questioning, the appellant's counsel stated that the comparables are selected based on neighborhood code, square footage, age and amenities from the Bloomingdale Township Assessor's website. The appellant's counsel argued that comparable 3 was selected based on its exterior construction, age, number of bathrooms and basement area, even though it is 1,000 square feet smaller than the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$185,720 was disclosed. The subject has an improvement assessment of \$145,460 or \$51.29 per square foot of living area.

In support of the subject's assessment, the board of review submitted an Addendum to Board of Review Notes on Appeal and a letter addressing the appeal that was prepared by the township assessor. The board of review also submitted a Bloomingdale Township Assessment Data Sheet marked as Exhibit #1, which was prepared by the Bloomingdale Township Assessor's Office. The assessor detailed the appellant's comparables and provided four additional comparables.

The board of review called as its witness John Dabrowski, Assessor of Bloomingdale Township. Dabrowski testified that the appellant's comparable 1 is a split-level style dwelling. Comparable 2 is located in a different assessment neighborhood and has a concrete slab foundation, unlike the subject. Dabrowski also stated that the appellant's comparable 3 is a one and one-half story style dwelling, unlike the subject.

The assessor's office submitted information on four comparable properties to demonstrate the subject was uniformly assessed. The comparables are located in the same assessment neighborhood as the subject property. The four comparables are two-story frame or brick and frame dwellings that were built from 1940 to 1978. Features include two or two and one-half bathrooms, central air conditioning, unfinished basements ranging from 969 to 1,557 square feet and two or three-car attached garages. Three comparables have one fireplace. The dwellings range in size from 2,040 to 2,542 square feet of living area. The comparables have improvement assessments ranging from \$109,590 to

\$128,600 or from \$50.59 to \$53.72 per square foot of living area. The subject property has an improvement assessment of \$145,460 or \$51.29 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The appellant's argument was based upon unequal treatment in the assessment process or a lack of uniformity in the subject's improvement assessment. 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 overcome this burden.

The Board finds the record contains seven comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparable 3 and the board of review's comparable 2 and 4 due to their smaller dwelling sizes when compared to the subject. The Board gave less weight to the appellant's comparable 2 due to its location outside of the subject's assessment neighborhood. Furthermore, the comparable has a concrete slab foundation and is smaller in size when compared to subject. The Board finds the remaining comparables submitted by the both parties, while dissimilar to the subject in age, finished basements and/or design, are more similar to the subject in location, living area, and features. These comparables have improvement assessment ranging from \$101,830 to \$128,600 or from \$35.36 to \$51.31 per square foot of living area. The subject has an improvement assessment of \$145,460 or \$51.29 per square foot of living area, which falls within the range of the best comparables in the record. Therefore, the Board finds the subject's improvement assessment is equitable and no reduction in the subject's assessment is 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 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

*J. R.*

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: November 30, 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.