



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

APPELLANT: Michele Pannarale
DOCKET NO.: 09-04243.001-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, 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: \$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 dwelling of brick and frame exterior construction that contains 1,113 square feet of living area. The dwelling has central air conditioning, a 726 square foot unfinished basement and a fireplace. The subject property also has a detached one-car garage on a separate parcel number, which is not included with this appeal. The subject 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 two-story duplex style dwellings of brick and frame exterior construction. The comparables are 25 or 26 years old, concrete slab foundation and have a one-car garage. The dwellings have 1,575 square feet of living area and improvement assessments of \$54,540 and \$55,500 or \$34.63 and \$35.24 per square foot of living area. Based on the evidence submitted, the appellant requested that the subject's improvement assessment be reduced to \$38,777.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$61,740 was disclosed. The subject has an improvement assessment of \$47,170 or \$42.38 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 three additional comparables.

The board of review called as its witness John Dabrowski, Assessor of Bloomingdale Township. The comparables are located in the same neighborhood as the subject property. The three comparables are two-story, triplex style dwellings of brick and frame construction that were built in 1986. Features include one fireplace, central air conditioning and a 726 square foot unfinished basement. The comparables also have one-car detached garages on separate parcel numbers. The comparables contain 1,113 square feet of living area with improvement assessments of \$47,170 and \$49,790 or \$42.38 and \$44.73 per square foot of living area. The subject property has an improvement assessment of \$47,170 or \$42.38 per square foot of living area. The board of review requested the 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 six comparables submitted by the parties in support of their respective positions. The Board gave less weight to the appellant's comparables due to the difference in size and interior features. Furthermore, these comparables have concrete slab foundations unlike the subject's unfinished basement. The Board finds the comparables submitted by the board of review, are most similar if not identical to the subject in location, size, and features. These comparables have improvement assessments of \$47,170 and \$49,790 or \$42.38 and \$44.73 per square foot of living area. The subject's improvement assessment of \$47,170 or \$42.38 per square foot of living area is supported by the most similar 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. Therefore, 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.



Chairman



Member



Member



Member



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



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.