



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

APPELLANT: Michele Pannarale
DOCKET NO.: 09-04253.001-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 frame and brick triplex dwelling that was built in 1986. The home contains 1,113 square feet of living area and features an unfinished basement, central air conditioning, a fireplace and a 726 square foot garage.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument, the appellant submitted a grid analysis of three suggested comparables located from .5 of a block to 4 blocks from the subject property. The comparables were described as two-story duplex dwellings that contain 1,230 or 1,575 square feet of living area. The dwellings were built in 1983 or 1985. The comparables have one-car garages and one comparable has central air conditioning. The comparables have improvement assessments of \$49,040 and \$54,540 or \$39.87 and \$34.63 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$40,491 or \$36.38 per square foot of living area.

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 a grid analysis on three comparable properties located in the same assigned neighborhood code as the subject property as assigned by the local assessor. They consist of two-story frame and brick triplex dwellings that were built in 1986. The dwellings contain 1,113 square feet of living area. The comparables feature unfinished basements, central air conditioning, a fireplace and 726 square foot garages. These properties have improvement assessments of \$47,170 and \$49,790 or \$42.38 and \$44.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing testimony 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 no 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 not met this burden.

The Board finds the parties submitted six comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their dissimilar duplex design when compared to the subject's triplex design. Additionally, these comparables lack a basement when compared to the subject. The Board finds the remaining four comparables submitted by both parties are most similar to the subject in location, age, size, design, exterior construction and some features. These comparables have improvement assessments ranging from \$47,170 to \$49,790 or from \$39.87 to \$44.73 per square foot of living area. The subject has an improvement assessment of \$47,170 or \$42.38 per square foot of living area, which is within the range of the best comparables in the record. After considering adjustments to the comparables for differences 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. 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 the 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.

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.