



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

APPELLANT: Michele Pannarale
DOCKET NO.: 10-03253.001-R-1
PARCEL NO.: 02-02-315-071

The parties of record before the Property Tax Appeal Board are Michele Pannarale, the appellant, by attorney Lisa A. Marino of Marino & Associates, PC, 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: \$ 13,570
IMPR.: \$ 42,470
TOTAL: \$ 56,040

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is described as a two-story dwelling of "mixed" exterior construction that has 1,113 square feet of living area. The dwelling is approximately 24 years old. Features include an unfinished basement, central air conditioning and one fireplace. The subject property is located in Bloomingdale Township, DuPage County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted photographs and an assessment analysis of three suggested comparables located in close proximity to the subject. The comparables are described as two-story dwellings like the subject. However, photographs depict the subject as a two-story brick and frame multi-family triplex while the comparables are two-story/split-level dwellings. Although the grid analysis shows each comparable has a one car garage, the photographs reveal comparables 1 and 2 have three-car integral garages and comparable 3 had a two-car attached garage. The dwellings are 25 or 27 years old. None of the comparables have basements. Two comparables have a fireplace

and central air conditioning. The dwellings are reported to range in size from 1,349 to 1,575 square feet of living area and have improvement assessments ranging from \$49,830 to \$57,200 or from \$32.25 to \$38.16 per square foot of living area. The subject property has an improvement assessment of \$43,930 or \$39.47 per square foot of living area.

The appellant also submitted the DuPage County Board of Review final decision regarding the subject property. The subject property had a total assessment of \$57,500. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). By letter dated September 14, 2012, the DuPage County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 no reduction in the subject's assessment is warranted.

The appellant argued assessment inequity as the basis of the appeal. 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 failed to overcome this burden by clear and convincing evidence.

The record contains three suggested assessment comparables submitted by the appellant for the Board's consideration. The comparables have improvement assessments ranging from \$32.25 to \$38.16 per square foot of living area. The subject property has an improvement assessment of \$39.47 square foot of living area, which is slightly higher than the comparables. Based on this analysis, the Board finds a reduction in the subject's improvement 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.

Donald 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: February 22, 2013

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.