



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

APPELLANT: Marino Realty, LLC
DOCKET NO.: 11-03420.001-R-1
PARCEL NO.: 02-10-109-007

The parties of record before the Property Tax Appeal Board are Marino Realty, LLC, the appellant, by attorneys Richard J. Caldarazzo and Julia Mezher, of Mar Cal Law, 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 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: \$45,750
IMPR.: \$27,380
TOTAL: \$73,130

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a one-story dwelling of frame construction with 1,056 square feet of living area. The dwelling is approximately 52 years old. Features of the property include a full unfinished basement, central air conditioning and a two-car detached garage. The property has a

31,826 square foot site and is located in Roselle, Bloomingdale Township, DuPage County.

Appearing before the Property Tax Appeal Board on behalf of the appellant was its attorney, Julia Mezher. Ms. Mezher argued assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are improved with ranch style dwellings of frame or mixed construction that range in size from 1,073 to 1,708 square feet of living area. The dwellings range in age from 52 to 58 years old. The comparables are located within two blocks of the subject property. Two comparables have basements with one being partially finished; one comparable has a fireplace; and each comparable has a 2-car or 2.5-car garage. Their improvement assessments range from \$24,150 to \$36,540 or from \$21.39 to \$22.96 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,538.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,130. The subject property has an improvement assessment of \$27,380 or \$25.93 per square foot of living area. Appearing before the Property Tax Appeal Board on behalf of the board of review were Carl Peterson, member of the board of review, and John T. Dabrowski, Bloomingdale Township Assessor.

In support of its contention of the correct assessment the board of review submitted a narrative and an equity grid analysis of the appellant's comparables and three additional comparables prepared by Dabrowski. The comparables selected by Dabrowski were improved with one-story dwellings of frame construction that range in size from 1,120 to 1,563 square feet of living area. The comparables were constructed in 1951 and 1956. Two comparables have a basement with one being partially finished and each comparable has a two-car garage. One comparable has central air conditioning and a fireplace. These properties have improvement assessments ranging from \$30,780 to \$53,190 or from \$25.46 to \$34.03 per square foot of living area.

Dabrowski testified that appellant's comparable #2 had no basement and appellant's comparable #3 had a 384 square foot basement, approximately 1/3 the size of the subject basement. He also asserted there was minimal difference in the assessment between a 2-car and a 2.5-car garage.

Based on this evidence, the board requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review comparables #2 and #3. These comparables were most similar to the subject in size and relatively similar to the subject in age. Appellant's comparables #2 and #3 were inferior to the subject in that neither had central air conditioning and comparable #2 had no basement. Board of review comparables #2 and #3 were inferior to the subject in that neither had central air conditioning. These comparables had improvement assessments that ranged from \$24,150 to \$31,480 or from \$22.51 to \$28.11 per square foot of living area. The subject's improvement assessment of \$27,380 or \$25.93 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, and considering the differences between the subject property and the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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

Tracy 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: October 24, 2014

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.