



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

APPELLANT: Joseph Marino  
DOCKET NO.: 12-03742.001-R-1  
PARCEL NO.: 02-10-109-007

The parties of record before the Property Tax Appeal Board are Joseph Marino, 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:** \$41,440  
**IMPR.:** \$24,800  
**TOTAL:** \$66,240

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 2012 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 was constructed in 1959. 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 his 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 two ranch style dwellings and one two-story dwelling of frame or mixed construction that range in size from 1,080 to 2,809 square feet of living area. The dwellings were constructed in 1953 and 1956. The comparables are located within three blocks of the subject property. Two comparables have basements that are partially finished and two comparables have a 2.5-car or a 4-car garage. One comparable also has central air conditioning and two fireplaces. Their improvement assessments range from \$22,464 to \$62,581 or from \$19.12 to \$22.28 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,891.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,240. The subject property has an improvement assessment of \$24,800 or \$23.48 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 four additional comparables prepared by Dabrowski. The comparables selected by Dabrowski were improved with one-story dwellings of frame or brick construction that range in size from 1,120 to 1,905 square feet of living area. The comparables were constructed from 1951 to 1956. Three comparables have a basement with one being partially finished and each comparable has a two-car garage. Two comparables each have central air conditioning and one fireplace. These properties have improvement assessments ranging from \$27,880 to \$48,170 or from \$21.66 to \$30.82 per square foot of living area.

Dabrowski testified that in picking a comparable style is the first consideration and you also want the size to be as close to the subject property in square footage as possible.

Based on this evidence, the board of review 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 comparable #1 and board of review comparables #2 and #3. These comparables were most similar to the subject in style, size and age. Appellant's comparable #1 was inferior to the subject in that it did not have central air conditioning and had a smaller basement than the subject. Board of review comparables #2 and #3 were inferior to the subject in that neither had central air conditioning. Board of review comparable #2 was superior to the subject with a partially finished basement. These comparables had improvement assessments that ranged from \$22,460 to \$28,510 or from \$20.80 to \$25.46 per square foot of living area. The subject's improvement assessment of \$24,800 or \$23.48 per square foot of living area falls within the range established by the best comparables in this record. Less weight was given the remaining comparables due to size and/or style. 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.