



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

APPELLANT: Michele Pannarale
DOCKET NO.: 12-03743.001-R-1
PARCEL NO.: 02-09-102-006

The parties of record before the Property Tax Appeal Board are Michele Pannarale, 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: \$29,060
IMPR: \$105,030
TOTAL: \$134,090

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 consists of a two-story single family dwelling of frame construction with 2,836 square feet of living area. The dwelling was constructed in 1927. Features of the home include a basement that is partially finished, central air conditioning, one fireplace, a two-car built-in garage and a two

car detached garage. The property has a 52,868 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 her 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 one ranch style dwelling, a two-story split style dwelling and one two-story dwelling of frame or mixed construction that range in size from 1,810 to 2,880 square feet of living area. The dwellings were constructed from 1940 to 1977. The comparables are located within two blocks of the subject property. One comparable has an unfinished basement, two comparables each have one fireplace, one comparable has central air conditioning and each comparable has a 2-car, 2.5-car or a 3-car garage. Their improvement assessments range from \$55,740 to \$73,520 or from \$25.53 to \$35.42 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$85,448.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,090. The subject property has an improvement assessment of \$105,030 or \$37.03 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 five additional comparables prepared by Dabrowski. The comparables selected by Dabrowski were improved with two-story dwellings of frame or brick and frame construction that range in size from 1,410 to 2,542 square feet of living area. The comparables were constructed from 1940 to 1982. Each of the comparables has a basement with one being partially finished, central air conditioning and a 2-car or 3-car garage. Three comparables each have one fireplace. These properties have improvement assessments ranging from \$64,450 to \$92,850 or from \$36.53 to \$45.71 per square foot of living area.

Dabrowski testified that the subject property has an additional two-car detached garage which is included in the improvement portion of the assessment.

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 board of review comparables #1, #3 and #4. These comparables were most similar to the subject's two-story style, size and features with the exception that the subject property has an additional two-car detached garage making the subject property superior to these comparables in this aspect. Board of review comparable #3 was inferior to the subject in that it did not have a fireplace. The board of review comparables; however, were newer than the subject dwelling. These three comparables had improvement assessments that ranged from \$79,120 to \$92,580 or from \$36.53 to \$38.78 per square foot of living area. The subject's improvement assessment of \$105,030 or \$37.03 per square foot of living area falls within the range established by the best comparables in this record on a square foot basis. Less weight was given the remaining comparables submitted by the parties due to size, differences in features 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.



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: October 24, 2014



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.