



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

APPELLANT: Michele Pannarale
DOCKET NO.: 12-03769.001-R-1
PARCEL NO.: 02-02-315-071

The parties of record before the Property Tax Appeal Board are Michele Pannarale, the appellant, by 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: \$9,000
IMPR.: \$29,170
TOTAL: \$38,170**

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 triplex of frame and masonry construction with 1,113 square feet of living area. The dwelling was constructed in 1986. Features of the property include a 726 square foot unfinished basement, central air

conditioning and one fireplace.¹ The property 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. 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 were described as being improved two-story triplex dwellings that ranged in size from 1,230 to 1,499 square feet of living area. The comparables were constructed in 1985. Each comparable had central air conditioning, one fireplace and a one-car garage. These properties had improvement assessments ranging from \$30,320 to \$37,990 or from \$24.53 to \$25.43 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$27,647 or \$24.84 per square foot of living area.

Ms. Mezher stated she selected the comparables. She also agreed the comparables did not have basements unlike the subject property. As a final point counsel stated her fee was contingent on the outcome of the appeal meaning if there is a tax savings she would get a percentage.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,170. The subject property has an improvement assessment of \$29,170 or \$26.21 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. Dabrowski testified that the subject property has a detached garage which is on a separate property index number (PIN) 02-02-315-075. The assessor included in his description of the subject property on the grid analysis the assessment for both the subject PIN and PIN 02-02-315-075.² The assessor testified the first three comparables he selected were identical to the subject in square footage and amenities including a basement. Each of these comparables also had a

¹ The property has a one-car detached garage with a separate property index number (PIN).

² PIN 02-02-315-075 had a land assessment of \$890 and an improvement assessment of \$2,500.

detached one-car garage. Dabrowski indicated each comparable has the same assessment as the subject. These comparables had improvement assessments of \$30,790 or \$27.66 per square foot of living area. The subject has an improvement assessment when including the garage on the separate PIN of \$30,780 or \$27.65 per square foot of living area. Comparables #4 and #5 were two-story triplexes similar to the subject in location, age, and size. These comparables differed from the subject in that they had no basements. These two comparables had improvement assessments of \$30,190 or \$25.52 per square foot of living area.

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 board of review comparables #1, #2 and #3. These comparables were similar to the subject in location, age, size and features. Each of these comparables had an improvement assessment of \$30,790 or \$27.66 per square foot of living area. The subject PIN has an improvement assessment of \$29,170 or \$26.21 per square foot of living area. When including the detached garage on PIN 02-02-315-075, the subject has a combined improvement assessment of \$30,780 or \$27.65 per square foot of living area. The subject's improvement assessment is below the range established by the best comparables in this record. Less weight was given the appellant's comparables and board of review comparables #4 and #5 due to the fact these dwellings had no basements. Based on this record 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.