



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

APPELLANT: Joseph Cannella
DOCKET NO.: 12-03212.001-C-3 through 12-03212.004-C-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Cannella, the appellant, by attorney Chris D. Sarris of Steven B. Pearlman & Associates, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-03212.001-C-3	06-04-102-026	2,370	850	\$3,220
12-03212.002-C-3	06-04-102-027	822,020	1,074,580	\$1,896,600
12-03212.003-C-3	06-04-102-028	20,820	238,910	\$259,730
12-03212.004-C-3	06-04-102-029	1,550	0	\$1,550

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 multi-tenant retail structure with 124,757 square feet of building area. The building was

constructed in 1962 with renovations in 1985 and 1995. The building is situated on 363,855 square feet of land area. The subject property is located in York Township, DuPage County, Illinois

The appellant contends assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of the inequity claim, the appellant submitted a limited analysis of five suggested assessment comparables. Based on the information supplied by the board of review, the comparables were built from 1967 to 1995 and range in size from 36,152 to 354,115 square feet of building area. The comparables have improvement assessments ranging from \$254,130 to \$1,116,860 or from \$1.47 to \$10.25 per square foot of building area. The appellant did not complete Section V of the appeal petition. The appellant did not provide the subject's or comparables' use, proximate location, design, exterior construction, number of units, or features. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,161,100. The subject property has an improvement assessment of \$1,314,340 or \$10.54 per square foot of building area.

With respect to the appellant's evidence, the board of review argued the appellant selected comparables located in Addison Township whereas the subject is located in York Township. The board of review also argued appellant's comparables #3 and #4 receive partial assessments, although they were built in 1967 and 1968.

In support of the subject's assessment, the board of review submitted limited information on eight comparable properties. The comparables consists of multi-tenant retail buildings that were built from 1959 to 1976 and range in size from 60,843 to 293,126 square feet of building area. The comparables have improvement assessments ranging from \$315,970 to \$5,685,650 or from \$5.04 to \$19.40 per square foot of building area. The board of review did provide the subject's or comparables' proximate location, design, exterior construction, number of units, or features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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. Therefore, no reduction in the subject's assessment is warranted.

The parties submitted 13 suggested comparables for the Board's consideration. The Board gave less weight to comparables #1, #3, #4 and #5 submitted by the appellant and comparables #1, #3, #4 #7 and #8 submitted by the board of review due to their larger or smaller building sizes when compared to the subject. The Board finds the remaining four comparables are more similar to the subject in age and building size. They have improvement assessments ranging from \$1,024,860 to \$1,637,230 or from \$7.68 to \$11.96 per square foot of building area. The subject property has an improvement assessment of \$1,314,340 or \$10.54 per square foot of building area, which falls within the range established by the most similar comparables contained in this record. The Board finds the subject's improvement assessment is supported by clear and convincing evidence. Therefore, no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: April 24, 2015



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.