



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

APPELLANT: Michele Pannarale
DOCKET NO.: 13-03964.001-R-1
PARCEL NO.: 03-15-111-006

The parties of record before the Property Tax Appeal Board are Michele Pannarale, the appellant, attorneys Richard J. Caldarazzo and Ryan Schaeffges, of Mar Cal Law, P.C. in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$27,360
IMPR.: \$82,070
TOTAL: \$109,430

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 2013 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 dwelling of masonry construction with 3,900 square feet of building area. The dwelling was constructed in 1960. The building has six apartments. The property has a 10,869 square foot site and is located in Wood Dale, Addison Township, DuPage County.

Ryan Schaeffges appeared before the Property Tax Appeal Board on behalf of the appellant contending assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted limited information on three equity comparables improved with two-story

¹ A consolidated hearing was held under Docket Nos. 12-03699.001-R-1, 12-03687.001-R-1, 12-03645.001-R-1, 12-03766.001-R-1, 13-04214.001-R-1, 13-03964.001-R-1, 13-03963.001-R-1 and 13-04212.001-R-1. Individual decisions will be rendered for each appeal with the applicable evidence presented.

multi-family buildings of masonry construction that were built from 1962 to 2000. The buildings range in size from 2,850 to 4,250 square feet of building area and had either 2 apartments or 6 apartments.² These properties had total assessments that range from \$69,450 to \$109,430 or from \$18,238 to \$35,395 per unit and improvement assessments that range from \$52,090 to \$82,070 or from \$17.04 to \$19.31 per square foot of building area. Based on this evidence the appellant requested the subject's total assessment be reduced to \$98,379.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,430 or \$18,238 per unit. Representing the board of review was Board of Review Chairman, Anthony Bonavolonta. In support of its contention of the correct assessment the board of review submitted information on three equity comparables located on the same street as the subject property. The comparables each have six units, were built in 1960 and have total assessments of \$109,430 or \$18,238 per unit.

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 parties' submitted six equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to these comparables having two apartment units when compared to the subject's six apartment units. The Board finds the best evidence of assessment equity to be appellant's comparable #3 along with the board of review comparables. These four comparables are identical in number of apartment units and similar in age when compared to the subject. These comparables have total assessments of \$109,430 or \$18,238 per apartment unit. The subject's total assessment of \$109,430 or \$18,238 per apartment unit is identical to the best comparables in this record. 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.

² Appellant's comparable #2 has 2 apartment units and not 3 apartment units as depicted in the appellant's grid analysis, per the board of review's analysis.

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



Acting Member

DISSENTING: _____

CERTIFICATION

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 21, 2016



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.