



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

APPELLANT: Raymond Norlin, DVM c/o Dundee Animal Hospital  
DOCKET NO.: 12-01741.001-C-1 through 12-01741.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Raymond Norlin, DVM c/o Dundee Animal Hospital, the appellant, and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-01741.001-C-1	06-16-327-020	17,342	127,718	\$145,060
12-01741.002-C-1	06-16-327-011	13,394	0	\$13,394

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the Kane 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 two parcels improved with a one-story frame and masonry commercial building that was constructed in 1994. The building contains 4,702 square feet of building area. The two parcels have a total 30,104 square feet of land area which is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. No dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellant submitted information on three equity comparables that were built in 1966 or 1993 with remodeling or additions in 1999, 2000 and 2011, respectively. The comparables range in size from 5,626 to 14,212 square feet of building area. The comparables have improvement assessments ranging from \$76,265 to \$251,547 or from \$12.18 to \$17.69 per square foot of building area.

Based on this evidence, the appellant requested an improvement assessment of \$68,037 or \$14.47 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both parcels that comprise the subject of \$158,454. The subject property has an improvement assessment of \$127,718 or \$27.16 per square foot of building area.

The board of review submitted a memorandum from the Elgin Township Assessor who noted that appellant's comparables #2 and #3 were each much older than the subject building.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on two equity comparables which are both newer than the subject building. These comparables contain 4,680 and 5,675 square feet of building area, respectively and have improvement assessments of \$147,076 and \$211,207 or \$31.43 and \$37.22 per square foot of building area, respectively.

Based on this evidence and argument, 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 parties submitted a total of five equity comparables, none of which were particularly similar to the subject property. Some were older than the subject and some of the comparables were newer than the subject. Only one of the comparables was similar to the subject in building size with the remaining comparables being much larger than the subject.

The Board finds the only evidence of assessment equity to be appellant's comparables #1 through #3 along with board of review comparables #1 and #2. These comparables had improvement assessments that ranged from \$12.18 to \$37.22 per square foot of building area. The subject's improvement assessment of \$27.16 per square foot of building area falls within the range established by the best comparables in this record and appears to be justified when giving due consideration to the subject's age, having been built in 1994, and the subject's size, containing 4,702 square feet of building area.

Based on this limited 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.

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Chairman



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Member



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Member



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Member



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Acting 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: June 26, 2015



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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.