



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

APPELLANT: Daniel Nagel
DOCKET NO.: 13-02172.001-C-1
PARCEL NO.: 14-08-401-005

The parties of record before the Property Tax Appeal Board are Daniel Nagel, the appellant, by attorney Kelly A. Helland of the Law Offices of Daniel J. Kramer, in Yorkville; 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:

LAND: \$ 30,326
IMPR.: \$ 81,764
TOTAL: \$ 112,090

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 is improved with a one-story industrial building of brick exterior construction that contains 10,332 square feet of building area. The building was constructed in 1991. The building has 24% office space with a clear ceiling

height of 16 feet. The property has a 90,000 square foot site. The subject property is located in Sugar Grove Township, Kane County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. The appellant requested a slight reduction in the subject's land assessment, but did not provide any direct evidence or analysis to support this claim. In support of these claims, the appellant submitted limited information for three comparables located from .2 to .5 of a mile from the subject. The comparables were improved with one-story buildings that were built from 1986 to 2005. Two of the buildings were described as having brick exterior construction while the exterior construction of one comparable was not disclosed. Ceiling heights ranged from 19 to 32 feet. The buildings ranged in size from 10,086 to 44,000 square feet of building area with office space ranging from 5% to 19.8% of the building area. The comparables had improvement assessments that ranged from \$80,684 to \$334,738 or from \$5.37 to \$9.30 per square foot of building area¹. The comparables sold from December 2009 to September 2012 for prices ranging from \$430,938 to \$1,900,000 or from \$28.73 to \$44.62 per square foot of building area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$112,090. The subject's assessment reflects a market value of \$336,505 or \$32.57 per square foot of building area including land when applying the 2013 three-year average median level of assessment for Kane County of 33.31%. 86 Ill.Admin.Code §1910.50(c)(1). The subject property has an improvement assessment of \$81,764 or \$7.91 per square foot of living area.

To demonstrate the subject property's assessment was reflective of market value and equitably assessed, the board of review submitted information on four assessment comparables and three comparable sales.

Comparables #1 through #4 were improved with one-story buildings of undisclosed exterior construction. The comparables are

¹ For some unknown reason in Section V Comparable Sales/Assessment Analysis of the appeal petition, appellant's counsel calculated the subject's and comparables' per square foot improvement assessments in market value format including the estimated land values as reflected by their assessments.

located in close proximity along the subject's street. The buildings range in size in size from 9,800 to 216,244 square feet of building area with office space ranging from 6% to 19.9% of the building area. The buildings were constructed in 1991 or 1992. Ceiling heights were either 16 or 18 feet. The comparables had improvement assessments that ranged from \$91,183 to \$249,582 or from \$9.29 to \$9.51 per square foot of building area².

Comparables #5 through #7 were improved with one-story buildings of undisclosed exterior construction. The comparables are located in Batavia, Elburn and South Elgin, Illinois. The buildings range in size in size from 11,900 to 27,720 square feet of building area with office space of either 7% or 20% of the building area. The buildings were constructed from 1984 to 1992. Ceiling heights were either 14 or 16 feet. The properties sold from March 2012 to July 2013 for prices ranging from \$527,500 to \$1,250,000 or from \$44.33 to \$45.33 per square foot of living area including land.

With respect to the evidence submitted by the appellant, the township assessor pointed out appellant's comparable #2 was vacant gymnastic center with a lower value, as reflected by its sale price of \$28.73 per square foot of building area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued in part 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

² Like the appellant, for some unknown reason the assessor calculated the subject's and comparables' per square foot improvement assessments in market value format including the estimated land values as reflected by their assessments.

burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to comparables #1 and #2 submitted by the appellant and comparable #1 submitted by the board of review due to their larger building sizes when compared to the subject. The Board finds the remaining four comparables were more similar to the subject property in location, story height, age and size. These comparables had improvement assessments that ranged from \$93,850 to \$97,481 or from \$9.29 to \$9.31 per square foot of building area. The subject property has an improvement assessment of \$81,764 or \$7.91 per square foot of building area, which falls below the range established by the most similar assessment comparables contained in this record. Therefore no reduction in the subject's assessment is warranted. In fact, the subject building appears to be under-assessed based on the most similar assessment comparables submitted by both parties. Based on this analysis, the Board finds the appellant failed to demonstrate assessment inequity by clear and convincing evidence.

The appellant argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted on this basis.

The parties submitted six comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #2 are larger in building area when compared to the subject. Comparable #3 sold in 2009, which is a less reliable indicator of market value as of the subject's January 1, 2013 assessment date. The Board also gave less weight to comparable #5 submitted by the board of review due to its considerably larger building size when compared to the subject. The Board finds comparables #6 and #7 submitted by the board of review were more similar to the subject in location, story height, age and building size, but have less land area than the subject. These properties sold for prices \$527,500 and \$600,000 or from \$44.33 and \$45.33 per square foot of building area including land. The subject's assessment reflects a market value of \$336,505 or \$32.57 per

square foot of building area including land, which is less than the most similar comparable sales contained in this record. Therefore no reduction in the subject's assessment is warranted. In fact, the subject property appears to be under-assessed based on the most credible market value evidence contained in this record. Based on this analysis, the Board finds the appellant failed to demonstrate the subject property was overvalued based on a preponderance of the evidence in the record.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: November 20, 2015

A. Proctor

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.