



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

APPELLANT: Joseph Marino
DOCKET NO.: 13-02235.001-R-1
PARCEL NO.: 06-13-182-014

The parties of record before the Property Tax Appeal Board are Joseph Marino, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C., in Chicago; and the Kane 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 **Kane** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,322
IMPR.: \$50,196
TOTAL: \$61,518

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 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 2.5-story, six unit frame apartment building that has 4,956 square feet of building area. The building was constructed in 1900. Features include an unfinished basement and two fireplaces. The subject property is located in Elgin Township, Kane County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant submitted limited information for three assessment comparables located in close proximity to the subject property. The comparables consist of two or three-story buildings of masonry exterior construction. Comparables #2 and #3 are 100 and 82 years old, respectively, while the age of comparable #1 was not disclosed. Comparables #1 and #3 were described as mixed use "apartment & store" buildings and comparable #3 is a three-

story, six unit apartment building. None of the buildings have a basement or fireplace. The buildings range in size from 5,302 to 8,100 square feet of building area and have improvement assessments ranging from \$47,106 to \$72,531 or from \$8.88 to \$8.95 per square foot of building area. 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 total assessment for the subject property of \$61,518. The subject property has an improvement assessment of \$50,196 or \$10.13 per square foot of building area. In support of the subject's assessment, the board of review submitted a limited assessment analysis of six comparables and a letter addressing the appeal. The evidence was prepared by the Elgin Township Assessor. The comparables are improved with three, part one-story and part two-story and three, two-story apartment buildings of brick or frame exterior construction that were built from 1885 to 1920. The buildings have five or six apartment units. The comparables range in size from 3,548 to 4,574 square feet of building area and have improvement assessments ranging from \$50,983 to \$65,020 or from \$12.69 to \$18.33 per square foot of building 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #3 are mixed use commercial and residential buildings, dissimilar to the subject's six unit apartment building use. The appellant failed to disclose the age for comparable #1. Finally, comparables #2 and #3 are considerably larger buildings when compared to the subject. The Board gave less weight to comparables #1 through #3 submitted by the board of review due to their smaller building sizes when compared to the subject. The Board finds comparables #4 through #6 submitted by the board of review were most similar when compared to the subject in design, age, use, and building size. These comparables have improvement assessments ranging from \$64,879 to \$71,993 or from \$12.69 to \$13.74 per square foot of living area. The subject property has an improvement assessment of \$50,196 or \$10.13 per square foot of living area, which falls below the range established by the most similar assessment comparables contained in the record. Therefore, no reduction in the subject's improvement assessment is warranted.

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:

August 19, 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.