



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

APPELLANT: David Lockhart  
DOCKET NO.: 13-02388.001-R-1  
PARCEL NO.: 12-13-126-070

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant,<sup>1</sup> 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:** \$7,453  
**IMPR.:** \$49,663  
**TOTAL:** \$57,116

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 one-story industrial condominium unit of brick construction with 2,475 square feet of building area and a concrete slab foundation. The condominium was constructed in 1984. The subject has 5,624 square feet of land area allocated to it. The property is located in Batavia, Geneva Township, Kane County.

The appellant marked overvaluation (comparable sales) as the basis of the appeal in Section 2d of the Residential Appeal petition. The appellant submitted information on six comparable sales in the Section V grid analysis of the petition where the "subject" was described as a 1904 one-story frame dwelling of 920 square feet and the comparable properties were residential dwellings.

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<sup>1</sup> Attorney Jerri K. Bush withdrew her appearance as counsel for the appellant by a filing dated March 16, 2016.

Also attached to the petition were eight printouts from Geneva Township of one-story industrial condominium units that were built in 1984 or 1987 and range in size from 1,740 to 2,475 square feet of building area along with one Multiple Listing Service data sheet on a sale of an industrial condominium unit that occurred in January 2011 with no data on the size of the unit. Handwritten on the printouts from the township were calculations of "price per square foot" calculated from the assessor's "Indicated Full Value" (i.e., the last assessment multiplied by the statutory level of assessment of 33.33%); based on this analysis of the assessment converted to a market value calculation, the appellant reported the median "sale price/square foot" was \$40.12 and the average "sale price/square foot" was \$38.55. The improvement assessments range from \$7.02 to \$14.94 per square foot of building area.

Based on this evidence, the appellant requested a total assessment of \$31,801 which would reflect a market value of \$95,413 or \$38.55 per square foot of building area, including land and a reduced improvement assessment of \$24,348 or \$9.84 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,116. The subject's assessment reflects a market value of \$171,468 or \$69.28 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$49,663 or \$20.07 per square foot of building area.

In response to the appeal, the board of review submitted a letter and data gathered by the Geneva Township Assessor's Office. The assessor reported that for tax year 2012, the subject property was 100% vacant and assessment relief for economic distress was given; a field review for 2013 revealed the property was fully occupied so the vacancy relief was removed.

As to the residential comparables submitted by the appellant, the township assessor provided copies of the Aurora Township property record cards for those properties and argued that the data has no relevance to the subject property's assessment.

As to the eight printouts provided by the appellant, the assessor argued these were equity comparables along with one comparable sale which was a foreclosure and was sold in as-is condition with inferior interior finish when compared to the subject unit.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables, two of which sold along with one additional comparable sale. As to the equity comparables, each consists of an industrial condominium unit of 2,475 square feet of building area that was built between 1980 and 1985. The comparables have improvement assessments of \$49,663 or \$20.07 per square foot of building area.

As to the sales data, the comparables consist of units that were built in 1993 or 2006 and range in size from 1,670 to 3,274 square feet of building area. The properties sold between April 2010 and September 2012 for prices ranging from \$160,265 to \$310,000 or from \$82.57 to \$95.97 per square foot of building area, including land.

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

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 a reduction in the subject's assessment is not warranted.

As outlined above, the Board finds that the appellant provided one comparable sale. As set forth in the procedural rules of the Property Tax Appeal Board, for comparable sales the appellant is to provide "documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property." (86 Ill.Admin.Code §1910.65(c)(4)). The appellant provided insufficient evidence of comparable sales on the overvaluation argument.

Alternatively, examining the four comparable sales in the record, the Board finds the comparables sold between April 2010 and September 2012 for prices ranging from \$98,000 to \$310,000 or from \$39.60 to \$95.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,468 or \$69.28 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The appellant's evidence also presented assessment equity data asserting unequal treatment in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of 13 comparables with equity data. The Board has given reduced weight to appellant's comparables #2 and #4 through #8 due to the smaller size of these condominium units when compared to the subject unit.

The Board finds the best comparables in the record were appellant comparables #1 and #3 along with the board of review equity comparables. These comparables were most similar to the subject in location, size, style, age, and/or features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$10.03 to \$20.07 per square foot of building area. The subject's improvement assessment of \$20.07 per square foot of building area is identical to five of the comparables. After considering adjustments and the differences in both parties'

comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 parties 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.



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Chairman



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Member

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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: June 24, 2016



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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.