



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

APPELLANT: Lalit Patel
DOCKET NO.: 14-00776.001-C-1
PARCEL NO.: 03-10-151-023

The parties of record before the Property Tax Appeal Board are Lalit Patel, the appellant; and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$156,816
IMPR.: \$530,534
TOTAL: \$687,350

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 three-story hotel of stucco and stone exterior construction that has 35,282 square feet of building area with 59 rooms. The hotel was built in 2004. Features include central air conditioning a fireplace and an indoor swimming pool. The subject property has a 74,400 square foot site. The subject property is located in Oswego Township, Kendall County, Illinois.

The appellant contends assessment inequity as the basis of the appeal¹. In support of the inequity claim, the appellant submitted three assessment comparables located in Oswego or Yorkville, Illinois. The comparables consist of two-story or three-story hotels of stucco or frame exterior construction that were 6 to 17 years old. Features had varying degrees of similarity when compared to the subject. Comparable #1 was reported to have 34,615 square feet of building

¹ The appellant also marked comparable sales as another basis of the appeal; however, the appellant did not submit any recent sales of comparable properties.

area while the building sizes of comparables #2 and #3 were not disclosed. Comparables #1 and #2 were reported to have 64 and 77 rooms, respectively. The building size and number of rooms for comparable #3 was not disclosed. The comparables were reported to have improvement assessments ranging from \$251,954 to \$741,184. Comparable #1 was reported to have an improvement assessment of \$21.41 per square foot of building area. Comparables #1 and #2 have improvement assessments of \$10,950 and \$11,272 per room, respectively. The appellant argued comparables #1 and #2 are upscale business/corporate hotels while the subject is a midscale leisure travel hotel. The appellant asserted the subject property supports many community events such as Sunday church events, baby showers, birthday parties, open swim for citizens and a Christmas walk. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$687,350. The subject property has an improvement assessment of \$530,534 or \$15.04 per square foot of building area or \$8,992 per room. In support of the subject's assessment, the board of review submitted descriptive information on same three assessment comparables that were submitted by the appellant and a brief addressing the appeal. The board of review argued the appellant used incorrect assessment amounts for the subject and comparables as detailed on their property record cards.

The comparables consist of two-story or three-story hotels of stucco or stucco and stone exterior construction that were 2 to 16 years old. Two comparables have indoor swimming pools like the subject. The comparable range in size from 15,504 to 51,011 square feet of building area and contain from 44 to 77 rooms. The comparables have improvement assessments ranging from \$249,726 to \$867,904 or from \$16.11 to \$20.24 per square foot of building area or from \$5,676 to \$11,272 per room. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued 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.

The parties submitted the same three assessment comparables for the Board's consideration. The Board finds the board of review provided the best evidence as to the correct descriptive information and assessment amounts for the subject and comparables as detailed on their property record cards. The comparables have improvement assessments ranging from \$249,726 to \$867,904 or from \$16.11 to \$20.24 per square foot of building area or from \$5,676 to \$11,272 per room. The subject property has an improvement assessment of \$530,534 or \$15.04 per square foot of building area or \$8,992 per room. The subject's improvement assessment falls below the range of the comparables on a per square foot basis and within the range on a per room

basis. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds the subject's improvement assessment is supported 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.



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: _____

February 24, 2017



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.