



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

APPELLANT: David Lockhart
DOCKET NO.: 14-02316.001-C-1
PARCEL NO.: 12-13-126-068

The parties of record before the Property Tax Appeal Board are David Lockhart, the appellant, 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: \$7,517
IMPR.: \$47,275
TOTAL: \$54,792

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

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables located in close proximity to the subject. The comparable units were built in 1987 and range in size from 1,740 to 2,034 square feet of building area. The comparables have reported improvement assessments ranging from \$13,411 to \$25,591 or from \$4.66 to \$13.89 per square foot of building area. In the grid analysis, the subject was incorrectly reported as having an improvement assessment of \$24,832 or \$10.03 per square foot of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$26,730 or \$10.80 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 \$54,792. The subject property has an improvement assessment of \$47,275 or \$19.10 per square foot of building area.

In response to the appeal, the board of review submitted a memorandum and data prepared by the Geneva Township Assessor's Office. The assessor reported that "field work indicates" the subject property was fully occupied as of January 1, 2014. As to the comparables presented by the appellant, the assessor noted the entire building of 1201-1219 Paramount Condo Building consists of 10 units from which the appellant presented "the lowest valued units in the building." The assessor contends that these units have values based on rental rates "that are well below the current market." The assessor, in the absence of a submission by the appellant concerning income and expenses, assumes that the subject is receiving at least market rents and therefore no reduction "can be given due to economic hardship."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven equity comparables with the same street address as the subject. The assessor reported that, based upon field work, these units were occupied for tax year 2014. The comparables were built between 1980 and 1985 and each contains 2,475 square feet of building area. The comparables have improvement assessments ranging from \$46,656 to \$47,429 or from \$18.91 to \$19.16 per square foot of building area.

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 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #6 which are smaller than the subject unit. The appellant did not demonstrate these comparables had similar income earning capacities as the subject nor did the appellant provide any evidence that the comparables were assessed at a substantially lower proportion of market value than the subject.

The record inexplicably indicated that the township assessor was utilizing the actual rents that were said to be below market for one property and otherwise the township assessor was

assuming all other similar industrial condominium units on the same street were receiving market rents; the assessor did not explain how properties on the same street and with similar characteristics would be having such divergent rents. The Board finds that an income analysis should be based on market rents. This appeal, however, is based upon assessment equity and an income analysis is but one method to arrive at an estimate of market value.

The Board finds the best evidence of assessment equity on this record to be appellant's comparable #7 and the board of review comparables. These eight comparables were most similar to the subject and had improvement assessments that ranged from \$24,335 to \$47,429 or from \$11.96 to \$19.16 per square foot of building area. The subject's improvement assessment of \$47,275 or \$19.10 per square foot of building area falls within the range established by the best comparables in this record. Based on this 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.



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: September 23, 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.