



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

APPELLANT: Space Center, Inc.
DOCKET NO.: 15-01308.001-C-1
PARCEL NO.: 14-19-151-004

The parties of record before the Property Tax Appeal Board are Space Center, Inc., 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 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: \$39,070
IMPR.: \$148,632
TOTAL: \$187,702

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 2015 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 two-story frame office structure and five self-storage buildings of metal construction with a total of 21,540 square feet of building area. The office area and individual buildings range in size from 1,550 to 5,800 square feet of building area. The buildings were constructed in 1999. The property has a 56,628 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment; no dispute was raised concerning the land assessment. In support of this argument the appellant submitted information on three equity comparables located in Big Rock. The comparables consist of two or three metal storage buildings on each parcel with total square footage of either 13,800 or 16,000 square feet. The comparables were built between 1998 and 2003. The individual buildings range in size from 1,200 to 8,400 square feet of building

area. The comparables have improvement assessments ranging from \$46,013 to \$53,948 or from \$3.33 to \$3.52 per square foot of building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$118,470 or \$5.50 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 \$187,702. The subject property has an improvement assessment of \$148,632 or \$6.90 per square foot of building area.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five equity comparables located in Elburn, Yorkville, Aurora or Geneva. Each of the self-storage facilities are improved with one-story metal, block or metal and block buildings which were built between 1979 and 2007. Comparables #2 and #3 were each reported to have three buildings; no information concerning the number of buildings at each property was provided for the remaining comparables. The comparables range in total building area from 13,600 to 58,040 square feet of building area. The comparables have improvement assessments ranging from \$132,685 to \$563,778 or from \$8.98 to \$13.14 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). 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 eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #2, #4 and #5 due to differences in age, construction and/or total building area when compared to the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparables along with board of review comparables #1 and #3. These comparables had improvement assessments that ranged from \$3.33 to \$9.76 per square foot of building area. The subject's improvement assessment of \$6.90 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.

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.