



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

APPELLANT: Space Center, Inc.
DOCKET NO.: 15-01309.001-C-1
PARCEL NO.: 14-19-151-006

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: \$50,191
IMPR.: \$124,109
TOTAL: \$174,300

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 seven self-storage buildings of metal construction with a total of 22,232 square feet of building area. The buildings range in size from 1,890 to 5,500 square feet of building area and were constructed from 2002 to 2004 per both parties' data.¹ The property has a 72,745 square foot site or 1.67-acres of land area which 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 land and improvement assessments. In support of this argument the appellant submitted information on three equity comparables located in Big Rock. The parcels contain either 39,204 or 40,075 square feet of land area. 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

¹ The subject's property record card reflects a year built of 2002.

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 land assessments of \$18,485 or \$0.46 or \$0.47 per square foot land area and 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 land assessment of \$45,000 or \$0.62 per square foot of land area and an improvement assessment of \$122,276 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 \$174,300. The subject property has a land assessment of \$50,191 or \$0.69 per square foot of land area and an improvement assessment of \$124,109 or \$5.58 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. The parcels range in size from 61,050 to 203,506 square feet of land area. 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 parcels have land assessments ranging from \$47,206 to \$264,531 or from \$0.47 to \$1.30 per square foot of land area and 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 land and improvement assessments.

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.

As to the land inequity argument, the Board finds the most similarly sized comparables to the subject are board of review comparables #1 and #3 which contain 61,050 and 86,248 square feet of land area, respectively, when compared to the subject's lot size of 72,745 square feet. The subject has a land assessment of \$0.69 per square foot of land area and the two most similar comparables have land assessments of \$0.55 and \$0.91 per square foot of land area. The subject's land assessment on a per-square-foot basis falls between the two most similar comparables in the record. The Board finds the remaining six comparable parcels presented by

both parties were significantly smaller or significantly larger than the subject parcel and were therefore given little weight in the absence of any other relevant comparative data having been provided by either party.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #2 and #3. These comparables had improvement assessments that ranged from \$3.37 to \$9.26 per square foot of building area. The subject's improvement assessment of \$5.58 per square foot of building area falls within the range established by the best comparables in this record. The Board gave reduced weight to appellant's comparables #1 and #2 along with board of review comparables #1, #4 and #5 due to differences in date of construction and/or total building size when compared to the subject.

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



Acting Member



Member



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: July 21, 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.