



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

APPELLANT: Ted N. Gesin  
DOCKET NO.: 15-01468.001-C-1  
PARCEL NO.: 08-26-152-010

The parties of record before the Property Tax Appeal Board are Ted N. Gesin, the appellant; and the Ogle 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 **Ogle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,444  
**IMPR.:** \$48,886  
**TOTAL:** \$53,330

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Ogle 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 parcel consists of six commercial buildings used for warehouse/storage and as storage units. The buildings contain a total of 28,157 square feet of building area consisting of 26,297 square feet of warehouse/storage area and 1,860 square feet of office space. The six buildings are constructed of frame, tile and metal and range in age from 14 to 65 years old. The subject is located in Mt. Morris, Mt. Morris Township, Ogle County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. Comparable #1 contains 91,552 square feet of building area in three buildings of which 62,684 square feet is warehouse space and 28,868 square feet is office space. The buildings range in age from 30 to 75 years old and are frame and steel construction. Comparable #2 contains 10,431 square feet of building area in one building, all of which is warehouse space with no office space. The building is frame construction and is 65 years old. Comparable #3 contains 24,404 square feet of

building area in two buildings of which 24,104 square feet is warehouse space and 300 square feet is office space. The buildings are 38 years old and are frame and steel construction. The three comparables have improvement assessments ranging from \$9,666 to \$101,172 or from \$0.93 to \$2.03 per square feet of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$41,000 or \$1.46 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 \$53,330. The subject property has an improvement assessment of \$48,886 or \$1.74 per square foot of building area. The board of review did not submit any comparables but stated the board of review lowered the subject's assessment at the time of the local board of review hearing and the appellant agreed to the reduced value.

### **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 Board finds the board of review submitted no comparable evidence in support of its assessment. The Board gave less weight to appellant's comparables #1 and #2 based on dissimilar building square footage and/or lack of finished office area. The Board gave the most weight to appellant's comparable #3 which is similar to the subject in total building square footage, exterior construction, a small amount of finished office space and a location near the subject. This comparable had an improvement assessment of \$49,500 or \$2.03 per square foot of building area. The subject's improvement assessment of \$48,886 or \$1.74 per square foot of building area is supported by this most similar comparable in the 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



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: April 17, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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COUNTY

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