



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

APPELLANT: Irshad Siddique  
DOCKET NO.: 15-01499.001-C-1  
PARCEL NO.: 06-10-377-014

The parties of record before the Property Tax Appeal Board are Irshad Siddique, the appellant, by attorney Katherine Amari O'Dell of Amari & Locallo in Chicago; 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:** \$23,521  
**IMPR.:** \$39,751  
**TOTAL:** \$63,272

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 one-story commercial medical office building of mixed exterior construction with 1,510 square feet of building area. The building was constructed in 1997 and is approximately 18 years old. The property has a 7,182 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with buildings that ranged in size from 2,587 to 6,768 square feet of building area. The buildings are of brick exterior construction and were either 26 or 46 years old. The comparables were described as being located 2.2 miles from the subject property. The sales occurred from September 2014 to March 2015 for prices ranging from \$116,325 to \$450,000 or from \$22.19 to \$66.49 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 \$63,272. The subject's assessment reflects a market value of \$189,949 or \$125.79 per square foot of building area, land included, when using the 2015 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor that were improved with one-story buildings that ranged in size from 1,380 to 8,960 square feet of building area. The buildings were constructed from 1966 to 1994. The assessor indicated the comparables were located from one block to 1.25 miles from the subject property. The sales occurred from April 2013 to May 2015 for prices ranging from \$160,000 to \$880,210 or from \$98.23 to \$115.94 per square foot of building area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 best evidence of market value to be the comparable sales #1, #2 and #4 provided by the board of review. These comparables were most similar to the subject in location and sold for prices ranging in size from \$160,000 to \$606,287 or from \$104.98 to \$115.94 per square foot of building area, including land. The subject's assessment reflects a market value of \$189,949 or \$125.79 per square foot of building area, including land, which is above the range established by the best comparable sales in this record on a square foot basis. The Board finds, however, the subject's higher value per square foot of building area is justified when considering the subject's superior age and smaller size as juxtaposed with these properties. The Board gave less weight to the appellant's comparables due to differences from the subject in location, age and size. The Board gave less weight to board of review sale #3 due to differences from the subject in size and age. Based on this evidence the Board finds 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



Acting 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 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.