



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

APPELLANT: MSMS Properties LLC
DOCKET NO.: 16-01180.001-I-1
PARCEL NO.: 02-24-351-003-0000

The parties of record before the Property Tax Appeal Board are MSMS Properties LLC, the appellant, by attorney Ronald Justin, of the Law Offices of Ronald Justin 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: \$50,309
IMPR.: \$130,526
TOTAL: \$180,835

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 2016 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 an industrial building of brick and steel exterior construction with 11,207 square feet of building area. The building was constructed in 1999. The building is comprised of an office and a warehouse. The property has a 1.08-acre site and is located in Gilberts, Rutland Township, Kane 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 located on the same street as the subject. The comparables consist of buildings ranging in size from 9,600 to 12,000 square feet of building area that were built from 1985 to 1987. The comparables have improvement assessments ranging from \$101,645 to \$114,350 or \$9.52 and \$10.58 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$180,835. The subject property has an improvement assessment of \$130,526 or \$11.65 per square foot of living building area.

In support of its contention of the correct assessment the board of review submitted a spreadsheet on all the industrial properties located within the subject's subdivision known as Gilbert's Industrial West. The spreadsheet also contains the three comparables submitted by the appellant that were at the low end of the range. The 22 comparables consist of buildings ranging in size from 1,736 to 22,464 square feet of building area that were built from 1985 to 2006. The comparables have improvement assessments ranging from \$25,733 to \$279,523 or \$9.53 to \$14.82 per square foot of building area. Based on this evidence, the board of review requested that the subject property's assessment be confirmed.

Conclusion of Law

The appellant argued 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 failed to meet this burden of proof.

The record contains 19 assessment comparables for the Board's consideration which includes the parties' three common comparables. The Board gave less weight to board of review comparables #4, #6, #7, #11, #12 and #15 through #22 for their dissimilar building sizes when compared to the subject.

The Board finds the remaining board of review comparables which includes the parties' three common comparables are more similar to the subject in building size and age. These properties have improvement assessments ranging from \$100,768 to \$179,721 or from \$9.53 to \$12.71 per square foot of building area. The subject property has an improvement assessment of \$130,526 or \$11.65 per square foot of living area, which falls within the range established by the most similar equity comparables contained in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

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: October 15, 2019



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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