



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

APPELLANT: Robert Shannon
DOCKET NO.: 16-01445.001-C-1
PARCEL NO.: 03-27-127-001

The parties of record before the Property Tax Appeal Board are Robert Shannon, the appellant; 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: \$ 47,148
IMPR.: \$ 70,306
TOTAL: \$117,454

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 a 17,424 square foot parcel of land that is improved with a two-story, six-unit, frame apartment building that was built in 1968. The subject property is located in Dundee Township, Kane County.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's land assessment. The appellant did not challenge the subject's improvement assessment. In support of this claim, the appellant submitted a grid analysis of three comparables located from .18 to 1.24 miles from the subject. Each comparable is improved with an apartment building that has 5 to 8 rental units. The comparables have sites that range in size from 10,454 to 23,086 square feet of land area and have land assessments ranging from \$21,051 to \$47,157 or from \$1.64 to 2.04 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$21,051.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$117,454. The subject property has a land assessment of \$47,148 or \$2.71 per square foot of land area.

In support of the subject's assessment, the board of review submitted a letter addressing the appeal and three assessment comparables. The evidence was prepared by the township assessor. The comparables are located within .44 of a mile from the subject. Each comparable is improved with a 6-unit apartment building. The comparables have sites that contain 17,424 square feet of land area and have land assessments of \$54,220 or \$3.11 per foot of land area.¹ Based on this evidence, the board of review requested confirmation of the subject's land assessment.

Conclusion of Law

The taxpayer argued assessment inequity as the basis to 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 parties submitted assessment information for six land comparables. The Board gave less weight to the comparables submitted by the appellant. Appellant's comparables #1 and #2 have a smaller and larger site when compared to the subject, respectively. Appellant's comparable #3 is located 1.24 miles from the subject, which is not located as proximate in location as the comparables submitted by the board of review. The Board finds the land comparables submitted by the board of review are more similar when compared to the subject due to their closer proximate location and identical land size when compared to the subject. These comparables each have a land assessment of \$54,220 or \$3.11 per square foot of land area. The subject has a land assessment of \$47,148 or \$2.71 per square foot of land area, less than the three most similar land comparables contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject's land was being inequitably assessed by clear and convincing evidence.

¹ For some unknown reason, the township assessor converted the subject's and comparables' land assessments into market value format for comparison purposes in addressing the land assessment inequity claim raised by the appellant.

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: August 20, 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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APPELLANT

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COUNTY

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