



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

APPELLANT: William & Shirley Plocinski  
DOCKET NO.: 17-00274.001-C-1  
PARCEL NO.: 06-27-429-008

The parties of record before the Property Tax Appeal Board are William & Shirley Plocinski, the appellants, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher, 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 a reduction 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:** \$159,026  
**IMPR.:** \$540,974  
**TOTAL:** \$700,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2017 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 industrial building of steel frame and insulated metal panel construction with 58,850 square feet of building area.<sup>1</sup> The structure has 4,775 square feet of office space or approximately 8% of total building area and 54,075 square feet of warehouse space with approximately 18-foot clear ceiling heights. The building was constructed in stages in 1994, 1997, 2000 and 2007 for a weighted average age of 16 years and has a full wet sprinkler system and air conditioning in the office and front portions of the warehouse area or about 52% of the gross building area. The structure also contains approximately 4,775 square feet of mezzanine level storage space above the office area which is not included in the gross building area. The property has an approximately 141,637 square foot site reflecting a land-to-building ratio of 2.4:1. The property is located in Elgin, Elgin Township, Kane County.

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<sup>1</sup> All descriptive data of the subject has been drawn from the appellants' appraisal report.

The Property Tax Appeal Board takes judicial notice that the subject property was the subject matter of an appeal the prior tax year under Docket No. 16-01036.001-I-2. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$700,000 based on equity and the weight of the evidence. (86 Ill.Admin.Code §1910.90(i)).

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal report prepared by Keith J. Stewart and Edward V. Kling, each of whom are Certified General Real Estate Appraisers. The appraisers utilized all three approaches to value in estimating the subject property had a market value of \$2,300,000 or \$39.08 per square foot of building area, including land, as of June 23, 2015 which was the last physical observation of the property by one of the appraisers (Appraisal, p. 2). The appellants also submitted evidence that the subject property was purchased on July 15, 2015 in an arm's-length transaction for a purchase price of \$2,075,000 as outlined in counsel's brief and supported by a copy of the Settlement Statement related to the sale and an advertising flyer or brochure from the listing broker, Stony Creek Brokerage.

Additionally, the appellants submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$766,590 reflecting a market value of \$2,300,690 or \$39.09 per square foot of building area, including land, when using the 2017 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

The appellant requested a total assessment of \$691,597 which approximately reflects the 2015 purchase price of \$2,075,000 at the statutory level of assessment of 33.33% which was referenced on page 10 of the appraisal report.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on February 14, 2019.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant's evidence of market value to be the appraisal and the 2015 purchase price. In summary, the Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year in Docket No. 16-01036.001-I-2. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board as set forth in a letter dated February 14, 2019. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The subject's assessment reflects a market value of \$2,300,690 or \$39.09 per square foot of building area, including land, which is above the appraised value and the 2015 purchase price presented by the appellants. The Property Tax Appeal Board has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property is warranted and that the assessment as established in the prior year's appeal is appropriate.

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: May 26, 2020



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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