



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

APPELLANT: SRP Sub LLC
DOCKET NO.: 17-00368.001-R-1
PARCEL NO.: 06-15-128-013

The parties of record before the Property Tax Appeal Board are SRP Sub LLC, the appellant, by attorney Michael R. Davies, of Ryan Law LLP, 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: \$ 8,928
IMPR.: \$37,234
TOTAL: \$46,162

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 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 dwelling of frame construction with 1,308 square feet of living area. The dwelling was constructed in 1961. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and an attached 276 square foot garage. The property has a 6,600 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal and has challenged only the improvement assessment; no dispute was raised concerning the land assessment. In support of this inequity argument, the appellant submitted limited information on three equity comparables located within .10 of a mile of the subject property. The appellant also submitted township printouts for each property that provided many details of the properties that should have been provided in the Section V grid analysis. The comparables consist of one-story

dwellings that were built between 1940 and 1961. The homes range in size from 816 to 1,018 square feet of living area. Two of the comparables have full basements, central air conditioning and each comparables has a garage ranging in size from 242 to 440 square feet of building area. The comparables have improvement assessments ranging from \$23,465 to \$30,159 or from \$28.76 to \$29.63 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$32,003 or \$24.47 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,162. The subject property has an improvement assessment of \$37,234 or \$28.47 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the Elgin Township Assessor's Office which noted that the comparables presented by the appellant were smaller than the subject property.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on eight equity comparables which included the appellant's comparables as board of review comparables #2, #8 and #1, respectively. The comparables are located within .13 of a mile from the subject property. Each of the comparable dwellings is a one-story home of frame construction that was built between 1913 and 1977. The homes range in size from 816 to 1,344 square feet of living area and seven of the comparables have full basements, three of which have finished areas. Seven of the comparables have central air conditioning and one comparable also has a fireplace. Each comparable has a garage ranging in size from 276 to 440 square feet of building area. The comparables have improvement assessment ranging from \$23,465 to \$37,149 or from \$27.63 to \$30.03 per square foot of living area.

Based on the foregoing argument and evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced with to appellant's comparables #1 and #3 along with board of review comparables #1 through #4 and #6. These five properties (there were two comparables common to both parties among these properties)

were dissimilar when compared to the subject for varying reasons. Appellant comparable #3/board of review comparable #1 lacks a basement foundation which is a feature of the subject property and the dwelling is much smaller than the subject dwelling. Appellant comparable #1/board of review comparable #2 is also much smaller and older than the subject dwelling. The Board has also given less weight to board of review comparable #3 and #6 due to differences in age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #2/board of review comparable #8 along with board of review comparables #4, #5 and #7. These four comparables were similar to the subject in age, size, design, exterior construction and/or features and had improvement assessments that ranged from \$27.64 to \$30.03 per square foot of living area. The subject's improvement assessment of \$28.47 per square foot of living area falls within the range of the best comparables in this record on a per-square-foot basis.

After considering adjustments to the comparables for differences when compared to the subject, 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: September 17, 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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