



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

APPELLANT: DeArcangelis LLC
DOCKET NO.: 17-00400.001-R-1
PARCEL NO.: 15-27-126-001

The parties of record before the Property Tax Appeal Board are DeArcangelis LLC, the appellant, by attorney Franco A. Coladipietro, of Amari & Locallo, in Bloomingdale, 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: \$ 6,098
IMPR.: \$74,531
TOTAL: \$80,629

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 .35-acre or 15,246 square foot parcel that is improved with two dwellings with a commercial use. The structures were built in approximately 1900 and contain a total of 6,503 square feet of building area. The property is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning only the land assessment.¹ As part of a brief filed with the appeal, counsel for the appellant argued the subject's land was inequitable with "other residential lots in the immediate area" and which were located on the same street as the subject property.

¹ While counsel for the appellant requested a reduction in the subject's improvement assessment as part of the Residential Appeal petition, in the absence of any evidence or argument to support an improvement assessment reduction, the Property Tax Appeal Board will only address the land inequity argument.

In support of this argument, the appellant submitted information on seven equity comparables, each of which is located in the same neighborhood code assigned by the assessor as the subject property. The comparable parcels are each described as within .1 of a mile of the subject parcel. The comparables range in size from 10,454 to 13,503 square feet of land area. The comparables have land assessments ranging from \$4,300 to \$5,254 or from \$0.35 to \$0.41 per square foot of land area.

Based on the foregoing evidence the appellant requested a reduced land assessment of \$6,098 or \$0.40 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,083. The subject parcel has a land assessment of \$23,552 or \$1.54 per square foot of land area.

In response to the appellant's appeal, the board of review contended it "believes the subject is being fairly assessed considering all the evidence submitted." The board of review also submitted a memorandum from the Aurora Township Assessor's Office asserting that the subject parcel is zoned B-2. The assessor further set forth differences in zoning for the appellant's comparables which were all reiterated in a grid analysis; according to the assessor, appellant's comparables #1, #2, #3, #5, #6 and #7 are zoned R-4 and comparable #4 is zoned R-3. The board of review provided no other substantive assessment data to support the land assessment of the subject parcel.

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

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning the subject's land assessment only; no substantive evidence was provided by the appellant to support a reduction in the subject's improvement assessment. 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 met this burden of proof and a reduction in the subject's land assessment is warranted.

The Board finds the only evidence of land assessment equity to be appellant's comparables which are similar to the subject in neighborhood code, location and have varying degrees of similarity in size when compared to the subject. The Board further recognizes that the two largest parcels have land assessments of \$0.35 and \$0.39 per square foot of land area. The seven land comparables had assessments that ranged from \$4,300 to \$5,254 or from \$0.35 to \$0.41 per square foot of land area. The subject's land assessment of \$23,552 or \$1.54 per square foot of land area falls above the only equitable comparables in this record.

The Property Tax Appeal Board is not to afford *prima facie* weight to the findings and conclusions of fact made by the board of review (Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975). The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence. (35 ILCS 16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.) A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review does not have the burden of overcoming any presumption that the assessed valuation was correct. (People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088.)

Based on this limited record and in the absence of any evidence from the board of review concerning the assessments of similar land parcels to support the current land assessment, the Property Tax Appeal Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified commensurate with the appellant's land assessment request; no change in the subject's improvement assessment is warranted on this record.

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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