



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

APPELLANT: Soterios Gardiakos
DOCKET NO.: 17-00401.001-C-1
PARCEL NO.: 15-22-380-010

The parties of record before the Property Tax Appeal Board are Soterios Gardiakos, 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 **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: \$15,405
IMPR.: \$65,428
TOTAL: \$80,833

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 two-story, multi-tenant mixed-use building of masonry exterior construction that contains 12,408 square feet of building area with a full basement. The structure was built in approximately 1900 and has approximately 6,000 square feet of retail space in three occupied units and the second floor consists of four vacant apartment units. The property has a 7,128 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement; no dispute was raised with the land assessment. In support of the argument, the appellant submitted a brief noting the second floor apartments are uninhabitable due to life safety issues as determined by the City Building Department.

In further support of the inequity argument, the appellant submitted information on four equity comparables located within .4 of a mile of the subject. The comparable masonry buildings consist of three-story or four-story structures that were built between 1892 and 1914. The buildings range in size from 10,407 to 18,360 square feet of building area. Three of the comparables have full basements. In the brief, the appellant contended "most" of the comparables are mixed-use buildings like the subject; a spreadsheet depicts comparables #1, #3 and #4 as mixed-use and comparable #2 as office. The brief further contends, "Some of these buildings also appear to contain a significant amount of space that is not fit for occupancy like the subject." The comparables have improvement assessments ranging from \$1,542 to \$56,745 or from \$0.08 to \$3.34 per square foot of building area.

Based on the foregoing evidence, the appellant requested an improvement assessment of \$1.25 per square foot of building area or an improvement assessment of \$15,510.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,833. The subject property has an improvement assessment of \$65,428 or \$5.27 per square foot of building area.

In response to the appellant's appeal, the board of review submitted a memorandum from the Aurora Township Assessor's Office asserting that appellant's comparable #1 has been vacant for over 30 years and is now owned by the City of Aurora for possible development; appellant's comparables #2 and #3 are each three-story buildings undergoing development and currently major vacancy; appellant's comparable #3 also has a lower level that is mainly garage area; and appellant's comparable #4 is a vacant three-story building undergoing development.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven comparable sales and eight equity comparables. The comparable sales evidence will not be analyzed in this decision as it is not responsive to the appellant's lack of assessment uniformity argument.

The assessor presented eight comparable masonry buildings located within .03 of a mile of the subject and consisting of a part two-story and part one-story and seven, two-story structures that were each built in 1900. The buildings range in size from 2,880 to 7,128 square feet of building area. Each comparable has a basement. The comparables have improvement assessments ranging from \$17,161 to \$39,675 or from \$5.57 to \$5.96 per square foot of building area.

Based on this evidence and argument, the board of review requested confirmation of the subject's improvement 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 twelve equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 and #4 which consist of substantially larger buildings as compared to the subject 12,408 square foot building; similarly, the Board has given reduced weight to board of review comparables #1 through #7 as each of these buildings are substantially smaller than the subject 12,408 square foot building.

On this record, the Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparable #8. The comparables range in size from 7,128 to 15,825 square feet of building area. These three comparables had improvement assessments that ranged from \$12,914 to \$39,675 or from \$1.23 to \$5.57 per square foot of building area. The subject's improvement assessment of \$65,428 or \$5.27 per square foot of building area falls within the range established by the best comparables in this record. Based on this record 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: 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

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