



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

APPELLANT: Dennis & Joan Junod
DOCKET NO.: 18-01005.001-R-1
PARCEL NO.: 06-16-401-015

The parties of record before the Property Tax Appeal Board are Dennis & Joan Junod, the appellants, by attorney Jessica Hill-Magiera in Lake Zurich; 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: \$32,656
IMPR.: \$18,969
TOTAL: \$51,625

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 2018 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 multi-family dwelling of brick construction with 1,712 square feet of living area. The dwelling was constructed in 1940. Features of the building include a full unfinished basement and two apartment units. The property has a 29,960 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellants contend assessment inequity with respect to the land as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables located in Elgin, two of which are located on the same street as the subject property. The comparables range in size from 27,443 to 30,056 square feet of land area and have land assessments ranging from \$15,216 to \$32,630 or from \$0.51 to \$1.09 per square foot of land area. Based on this evidence, the appellants requested the subject's land assessment be reduced to \$18,409, but increase the improvement assessment to \$39,376 or \$23.00 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 \$71,532. The subject property has a land assessment of \$52,836 or \$1.76 per square foot of land.

In response to the appeal, the board of review submitted a memorandum from the Elgin Township Assessor. The assessor argued that the subject's highest and best use is a commercial property as it is surrounded by commercial properties. The assessor asserted that the appellants' comparables #4 through #6 are owner occupied, single family homes which are not comparable to the subject in use type.

In support of its contention of the correct assessment, the board of review submitted information prepared by the township assessor on six multi-unit equity comparables. The comparables are located from .40 of a mile to 2.69 miles from the subject property. The comparables range in size from 6,435 to 40,075 square feet of land area and have assessments ranging from \$7,968 to \$17,800 or from \$0.43 to \$1.86 per square foot of land area. The township assessor recommended the subject's land assessment be reduced to \$32,156 or \$1.07 per square foot of land area.

The township assessor also developed an estimate of value using rental income from market date and provided a copy of an expired Multiple Listing Service (MLS) sheet from 2016 depicting the subject was listed for a price of \$449,000.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In rebuttal, counsel for the appellants reiterated the fact that this appeal is only based on land uniformity and that the appellants' comparables #1 through #3 are most similar in use to the subject. Furthermore, the evidence provided by the board of review supports a reduction in the assessment of the land value, and the assessor recommended the land assessment be adjusted.

Conclusion of Law

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

The parties submitted twelve equity comparables for the Board's consideration. The Board gave reduced weight to the appellants' comparables #4 through #6 which differ from the subject in use. The Board gave less weight to the comparables submitted by the board of review due to their dissimilar site sizes when compared to the subject and/or their distant locations from the

subject. The Board gave no weight to the board of review's estimate of market value or the expired 2016 listing as they do not address the appellants' inequity argument.

The Board finds the best evidence of assessment equity to be the appellants' comparables #1 through #3. These three comparables are most similar to the subject in location, site size and use. The comparables have land assessments that range from \$22,220 to \$32,630 or for \$0.74 and \$1.09 per square foot of land area. The subject's land assessment of \$52,836 or \$1.76 per square foot of land area is greater than the best comparables in this record. Based on this record the Board finds the appellants provided clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is 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: August 18, 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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