



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

APPELLANT: Kelly Hellyer
DOCKET NO.: 19-02380.001-C-1
PARCEL NO.: 03-23-356-003

The parties of record before the Property Tax Appeal Board are Kelly Hellyer, the appellant, by William Hellyer, Attorney at Law in Crystal Lake; 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: \$79,984
IMPR.: \$124,002
TOTAL: \$203,986

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 2019 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 part two-story and part one-story commercial building of frame and brick construction with 18,290 square feet of building area. The building was constructed in 1956. The property has a 11,761 square foot site and is located in East Dundee, Dundee Township, Kane County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted information on four suggested equity comparables that are located from 1.2 to 2.0 miles from the subject. The comparables have sites ranging in size from 7,841 to 49,223 square feet of land area and have land assessments ranging from \$69,892 to \$289,296 or from \$.91 to \$2.38 per square foot of land area.

Based on this evidence the appellant requested that the subject's land assessment be reduced to \$31,644 or \$2.69 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 \$203,986. The subject property has a land assessment of \$79,984 or \$6.80 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on 10 equity comparables that are located from .01 to .08 of a mile from the subject and within the "Downtown Dundee" area, like the subject. The comparables have sites ranging in size from 1,307 to 7,841 square feet of land area and have land assessments ranging from \$8,887 to \$53,323 or \$6.08 per square foot of land area.

As to the appellant's comparables, the board of review contends that the properties are not located within the "Downtown Dundee" area, like the subject. In addition, the appellant's comparables #1 and #4 are located in Carpentersville, unlike the subject.

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

Conclusion of Law

The taxpayer contends land 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 14 comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables due to being located over a mile from the subject property. Furthermore, the appellant's comparables #1 and #4 are located in Carpentersville, unlike the subject, and comparables #2, #3 and #4 are significantly larger than the subject. The Board also gives less weight to the board of review's comparables #2 and #4, due to their significantly smaller size, when compared to the subject. The Board finds the board of review's remaining comparables are most similar to the subject in location. However, each of the best comparables are considerably smaller than the subject. Nevertheless, the best comparables have land assessments ranging from \$32,586 to \$53,323 or \$6.80 per square foot of land area. The subject's land assessment of \$79,984 or \$6.80 per square foot of land area falls above the range established by the best comparables in this record on a total land assessment basis but equal to the land assessments on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their considerably smaller size, the Board finds the subject's higher total land assessment is supported. Based on the evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment 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:

October 19, 2021



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kelly Hellyer, by attorney:
William Hellyer
Attorney at Law
444 North Route 31
Suite 100
Crystal Lake, IL 60012

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134