



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

APPELLANT: Danco Group, LLC
DOCKET NO.: 19-02381.001-C-1
PARCEL NO.: 15-15-176-029

The parties of record before the Property Tax Appeal Board are Danco Group, LLC, the appellant, by attorney Steven Kandelman, of Rieff Schramm Kanter & Guttman 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: \$85,272
IMPR.: \$77,501
TOTAL: \$162,773

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 one-story commercial retail and auto repair building of brick construction with 6,849 square feet of building area. The building was constructed in 1964. The property has a 47,045 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing three suggested comparable sales that are located from 28 to 32 miles from the subject. The comparables have sites ranging in size from 12,554 to 30,065 square feet of land area that are improved with commercial retail and auto repair buildings containing from 5,144 to 7,870 square feet of building area. Comparable #1 was built in 1973 and comparable #2 was built in 1922. The comparables sold from April 2018 to December 2019 for prices ranging

from \$250,000 to \$365,000 or from \$46.38 to \$52.63 per square foot of building area, including land.

In support of the improvement assessment inequity argument, the appellant submitted a grid containing information on four comparable properties that are located from .3 to 3.5 miles from the subject. The comparables are improved with part two-story and part one-story or one-story commercial buildings containing from 5,326 to 7,610 square feet of building area. The buildings were constructed between 1950 and 1996. The comparables have improvement assessments ranging from \$17,194 to \$86,810 or from \$3.01 to \$13.55 per square foot of building area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$114,139, which reflects a market value of \$342,760 or \$39.63 per square foot of building area, land included, and the subject's improvement assessment be reduced to \$28,867 or \$4.21 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,773. The subject's assessment reflects a market value of \$488,808 or \$71.37 per square foot of building area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$77,501 or \$11.32 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing five comparable properties, two of which were also used in the appellant's equity grid, that are located in Aurora or North Aurora. The comparables have sites ranging in size from 14,000 to 36,155 square feet of land area that are improved with commercial buildings, all of which have auto repair facilities. Comparable #1 also has a convenience store, gas station and car wash. The buildings contain from 1,392 to 8,168 square feet of building area and were built between 1950 and 1996. Four comparables sold from May 2017 to February 2020 for prices ranging from \$450,000 to \$1,200,000 or from \$55.09 to \$166.67 per square foot of building area, including land. The comparables have improvement assessments ranging from \$45,426 to \$219,553 or from \$9.14 to \$30.09 per square foot of building area.

As to the appellant's comparables, the board of review contends that the sale properties are not comparable to the subject, as they are located in Cook County, and two of the equity comparables are either a dissimilar two-story mixed-use building or a restaurant.

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

The appellant submitted rebuttal contending that the board of review's comparable #5 is 80% smaller than the subject and the parties' two common comparables should be given most weight in the Board's equity analysis.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the

property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales due to their locations ranging from 28 to 32 miles from the subject and being located in Cook County, unlike the subject. In addition, the appellant's comparable sale #2 was built in 1922, when compared to the subject's 1964 construction date. The Board finds the board of review's comparable sales are most similar to the subject in location, use, size and some features. However, sale #3 occurred greater than 13 months after the January 1, 2019 assessment date at issue and sale #4 occurred greater than 19 months prior to the January 1, 2019 assessment date at issue. Nevertheless, the best comparables sold for prices ranging from \$450,000 to \$1,200,000 or from \$55.09 to \$166.67 per square foot of building area, including land. The subject's assessment reflects a market value of \$488,808 or \$71.37 per square foot of building area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 seven equity comparables for the Board's consideration, two of which were submitted by both parties. The Board gives less weight to the appellant's comparables #1 and #2, due to their dissimilar two-story design and/or their dissimilar use, when compared to the subject. The Board also gives less weight to the board of review's comparable #5 due to its significantly smaller size, when compared to the subject. The Board finds the parties' remaining equity comparables are most similar to the subject in location, use, size and some features. The parties' best equity comparables have improvement assessments ranging from \$65,780 to \$188,761 or from \$9.14 to \$30.09 per square foot of building area. The subject's improvement assessment of \$77,501 or \$11.32 per square foot of building area falls within the range established by the best equity comparables in the record. After considering adjustments to the best 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 is inequitably assessed. As such, the Board finds a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

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