



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

APPELLANT: 124 Main LLC  
DOCKET NO.: 19-02481.001-C-1  
PARCEL NO.: 03-22-479-029

The parties of record before the Property Tax Appeal Board are 124 Main LLC, the appellant, by attorney Nicole H. Daniel, of Hayes Daniel LLP in Park Ridge; 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:** \$17,774  
**IMPR.:** \$137,714  
**TOTAL:** \$155,488

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 two-story mixed-use building of masonry construction with 4,050 square feet of building area. The building was originally constructed in 1900 and has a full basement. The property is located in West Dundee, Dundee Township, Kane County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located in West Dundee. The comparables are two-story buildings of masonry construction containing from 1,900 to 3,402 square feet of building area. The buildings were constructed between 1875 and 1930. The comparables were reported to have improvement assessments ranging from \$55,686 to \$82,692 or from \$19.95 to \$29.31 per square foot of building area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$64,649 or \$15.96 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 \$155,488. The subject property has an improvement assessment of \$137,714 or \$34.00 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located in West Dundee. The comparables are two-story buildings of frame or masonry construction containing from 3,156 to 12,306 square feet of building area. The buildings were constructed between 1871 and 1939. The comparables have improvement assessments ranging from \$107,314 to \$523,056 or \$34.00 and \$42.50 per square foot of building area.

The board of review's evidence included a letter from the Dundee Township Assessor describing the subject building and explaining that the subject was completely renovated after its 2016 purchase. The assessor included interior and exterior photographs of the subject and contends that the appellant's comparables have not been renovated to the same degree as the subject or the board of review's comparables.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends assessment inequity with respect to the subject's improvement 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 Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3 and #4. These comparables are similar to the subject and have also been recently renovated, like the subject. These most similar comparables have improvement assessments ranging from \$107,314 to \$364,812 or \$34.00 and \$42.50 per square foot of building area. The subject's improvement assessment of \$137,714 or \$34.00 per square foot of building area is supported by the improvement assessments of the best comparables in the record. The Board gives less weight to the appellant's comparables due to their lack of renovation, when compared to the subject. The Board gives less weight to the board of review's comparable #1 due to its significantly larger size, when compared to the subject.

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.

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

124 Main LLC, by attorney:  
Nicole H. Daniel  
Hayes Daniel LLP  
41 S. Prospect Avenue  
Suite 205  
Park Ridge, IL 60068

COUNTY

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