



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

APPELLANT: Nick Sarillo
DOCKET NO.: 08-03145.001-C-2
PARCEL NO.: 06-28-100-048

The parties of record before the Property Tax Appeal Board are Nick Sarillo, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn LLP in Chicago; the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$306,237
IMPR: \$148,763
TOTAL: \$455,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 2.3 acre site used as a parking lot for a restaurant. The property is located in Elgin, Elgin Township, Kane County.

The appeal is based on a contention of law. The appellant asserted in a brief that the only improvement on the parcel is paving. The appellant explained that at least 40% of the subject property is covered by a retention pond making the useable land area approximately 60,000 square feet. The appellant further explained that in 2009 the township assessor realized that a mistake had been made and lowered the subject's assessment. The appellant cited Hoyne Savings & Loan v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979) for the proposition that the admission by the township assessor in 2009 establishes that the 2008 real estate assessment was improper. As further evidence the appellant submitted a copy of the final decision issued by the board of review establishing a total assessment for the subject of \$644,200, an aerial photograph of the subject depicting the paving and retention area, and a copy of a printout from the Elgin Township Assessor's website disclosing the subject's 2009 assessment was reduced to \$233,750.

Based on this evidence the appellant requested the subject's assessment be reduced to \$455,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

In support of the argument that the subject's assessment was excessive the appellant provided documentation disclosing the nature of the subject property to be a 2.3 acre tract improved with a paved parking lot with a signification portion also being a retention area. The appellant also provided documentation disclosing the township assessor made a substantial reduction to the subject's 2009 assessment, which the Board finds to be indicative that the 2008 assessment was grossly excessive. Hoyne Savings & Loan v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). The Board further finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: February 24, 2012

Allen Castrovillari

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 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 the subsequent year 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.

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.