



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

APPELLANT: Henna & Associates, Inc.
DOCKET NO.: 09-01008.001-C-1 through 09-01008.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Henna & Associates, Inc., the appellant, and the Will County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-01008.001-C-1	06-03-25-422-038-0000	45,000	82,848	\$127,848
09-01008.002-C-1	06-03-25-422-023-0000	29,250	0	\$29,250
09-01008.003-C-1	06-03-25-422-006-0000	29,400	0	29,400\$

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three parcels with a total of 30,100 square feet of land area improved with a one-story building of brick and block construction with a total building area of 8,416 square feet. The building was constructed in 2009. The property is located in Crest Hill, Plainfield Township, Will County.

The appellant appeared at the hearing by Shafique R. Khan, president of the corporation, contending assessment inequity as the basis of the appeal.¹ In support of this argument the

¹ The Property Tax Appeal Board recognizes that section 1910.70(c) of its rules (86 Ill.Admin.Code 1910.70(c)) provides that a corporation shall be represented at a Property Tax Appeal Board hearing by any person licensed to practice law in the State of Illinois. The appellant, a corporation, failed to appear at the hearing by counsel. The board of review did not object to Mr. Khan, a non-attorney, appearing at the hearing on behalf of the corporation. Due to the fact the corporation was not represented by counsel at the hearing, rather than dismissing the appeal for appellant's failure to appear by counsel, the Property Tax Appeal Board will proceed to issue a decision based on the written documents submitted by the parties and give no consideration to the testimony and arguments made during the hearing.

appellant submitted information on four comparables improved with one-story commercial buildings that ranged in size from 2,000 to 12,000 square feet of building area. The comparables had sites ranging in size from 15,600 to 94,255 square feet of land area. These comparables had improvement assessments ranging from \$6,159 to \$256,500 or from \$3.08 to \$21.38 per square foot of building area. These same properties had land assessments ranging from \$43,350 to \$145,500 or from \$.75 to \$3.05 per square foot of land area.

In the appellant's analysis the subject building was described as having 3,500 square feet and an improvement assessment of \$82,848 or \$23.67 per square foot of building area. The appellant also indicated the subject site had 29,370 square feet of land area with a land assessment of \$103,650 or \$3.53 per square foot of land area.

The appellant made alternative assessment reduction requests. Using comparable #1 the appellant requested the subject's total assessment be reduced to \$96,858. Using the average land and improvements assessments for comparables #2 and #3 resulted in an assessment request of \$127,000.

The board of review submitted its "Board of Review Notes on Appeal" and documentation from the Plainfield Township Assessor's Office critiquing the appellants comparables and providing four additional comparables.

With respect to the appellant's evidence, the assessor first noted the subject building has 8,416 square feet of building area. He explained the appellant included only 3,500 square feet of building area, which was the car repair portion of the building. The assessor provided a copy of the subject's property record card containing a schematic diagram of the building and the size calculations. The subject has an improvement assessment of \$82,848 or \$9.84 per square foot of building area when using the correct size. The assessor noted the value of the subject improvements were prorated from the September 2009 date of occupancy.

The assessor noted that appellant's comparable #1 was built in 2003, comparable #2 was constructed in 1989, comparable #3 was built in 1964 and comparable #4 is a converted gas station that was built in 1964. The assessor further noted comparable #2 was a steel sided pole building. The assessor stated that comparable #3 was a gas station and the land value was affected by usable area being adjusted downward by a 26,000 square foot water detention area on the site.

In support of the assessment the assessor provided information on four comparables improved with commercial buildings of brick and block construction that ranged in size from 2,520 to 13,530 square feet of building area. The comparables were constructed from 2001 to 2008 and had sites ranging in size from approximately 28,750 square feet to 61,420 square feet of land

area. These properties had improvement assessments ranging from \$115,283 to \$338,250 or from \$25.00 to \$45.75 per square foot of building area. The assessor indicated the subject's full improvement assessment was \$214,696 or \$25.51 per square foot of building area.² The comparables had land assessments ranging from \$89,981 to \$211,650 or from \$2.61 to \$3.78 per square foot of land area. Comparable #1 and #2 were located within ½ mile of the subject property and had land assessments of \$3.47 and \$3.45 per square foot of land area, respectively, while comparables #3 and #4 were locating in excess of 3 miles from the subject property. The subject had a land assessment of \$103,650 or \$3.44 per square of land area.

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

The appellant submitted rebuttal evidence responding to the assertions made by the assessor.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted.

Initially, the Board finds the subject building was completed in 2009 and was given a four month partial building assessment due to being new construction. The appellant did not challenge this aspect of the assessment nor did the appellant include in its analysis the subject building had a partial assessment. The evidence provided by the board of review indicated the full assessment of the subject building would equate to \$25.51 per square foot of building area.

Second, the Board finds the appellant's comparable #2, #3 and #4 were improved with buildings inferior to the subject in age and comparable #2 was inferior to the subject in construction. As a result the Board gives these comparables no weight.

The five remaining comparables submitted by the appellant and the board of review were more similar to the subject in age. These

² The subject's property record card disclosed the subject property had a four month partial building value for 2009 and a full improvement assessment in 2010 of \$214,696.

properties had improvement assessments ranging from \$21.38 to \$45.75 per square foot of building area. The subject's partial improvement assessment equates to \$9.84 per square foot of building area and the record indicates the full improvement assessment equates to \$25.51 per square foot of building area, well within the range established by the best comparables in the record. Based on this record the Board finds the appellant did not demonstrate the subject improvement was being inequitably assessed by clear and convincing evidence.

With respect to the land assessment, the Board finds appellant's comparables #2 and #4 as well as board of review comparables #1 and #2 were most similar to the subject property in location and land size. These properties had land assessments ranging from \$2.78 to \$3.47 per square foot of land area. The subject had a land assessment of \$3.44 per square foot of land area, within the range established by the best land comparables in the record. Based on this record the Board finds the appellant did not demonstrate the subject land was being inequitably assessed by clear and convincing evidence.

In conclusion the Board finds 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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 22, 2013

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.