



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

APPELLANT: Joseph Merigold  
DOCKET NO.: 09-04369.001-R-1  
PARCEL NO.: 05-26-190-001

The parties of record before the Property Tax Appeal Board are Joseph Merigold, the appellant; and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$58,328**  
**IMPR.: \$0**  
**TOTAL: \$58,328**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of .31 acres of vacant land located in the Stonebrook community of Elgin, Plato Township, Kane County.

The appellant's appeal is based on unequal treatment in the assessment process. The appellant purchased the parcel from the developer in April 2008 for \$179,000. The appellant submitted a letter from the developer stating that the subject (lot #90) was the only lot that had sold in the development as of December 2009. The appellant submitted the developer's brochure indicating the development would span 317 acres and include 94 acres of recreation land with parks and lakes, a community center, swimming pool, meeting rooms, and biking and hiking trails. The appellant claims none of these amenities were built. The appellant submitted evidence that the development has a mechanic's lien attached to it for underground utilities for approximately \$200,000. Benchmark Bank has filed suit against the developer for \$13 million, and the city of Elgin has declared the property bankrupt. The appellant claims they are unable to build on the parcel because the city of Elgin won't sign off on the development until the infrastructure is complete. The appellant argues that their parcel is no different from and has the same value as all other (unsold) parcels in the development. The appellant did not submit any comparable properties. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment to \$2,514.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$58,328 was disclosed. The subject's assessment reflects an estimated market value of \$175,107 using the 2009 three-year median level of assessments for Kane County of 33.31% as determined by the Illinois Department of Revenue. The board of review did not present descriptions or assessment information on any comparable properties. The board of review submitted a letter from the assessor which claims that the legal problems cited by the appellant did not begin until mid-2009, after the subject's valuation date of January 1, 2009. The assessor claims the appellant purchased the parcel in April 2008 for \$179,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant restates that the parcel is overvalued and claims the property is inaccessible due to locks and barricades.

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 no reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has failed to meet this burden.

The Board understands the appellant's plight in that they are the only purchaser of land in the Stonebrook community, which is now in bankruptcy with none of the promised amenities. However, the appellant did not submit any comparables to establish the assessment was inequitable. The Board takes note of the board of review's claim that the development had not experienced its problems as of the subject's assessment date of January 1, 2009. Although the board of review did not present any evidence to support the assessment other than the purchase price, the burden of proof lies with the appellant to provide clear and convincing evidence of inequitable assessment. The Board finds the appellant has failed to provide such evidence. The Board further finds the subject is equitably assessed and a reduction in the subject's assessment is not warranted.

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: May 18, 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.