



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

APPELLANT: Tony Rendina  
DOCKET NO.: 10-01933.001-C-2  
PARCEL NO.: 14-16-127-001

The parties of record before the Property Tax Appeal Board are Tony Rendina, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, Chicago; 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:** \$217,984  
**IMPR.:** \$0  
**TOTAL:** \$217,984

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a vacant site with 114,394 square feet of land area. The property is located at 25 Wheeler Road, Sugar Grove, Sugar Grove Township, Kane County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted three comparables, two of which were improved. These comparables had sites ranging in size from 12,197 to 63,598 square feet of land area. Their land assessments ranged from \$2,307 to \$87,833 or from \$.19 to \$1.38 per square foot of land area. The appellant indicated these comparables had an average land assessment of \$.80 per square foot of land area. The subject property had a land assessment of \$217,984 or \$1.91 per square foot of land area. The appellant requested the subject's land assessment be reduced to \$.80 per square foot of land area resulting in a total land assessment of \$91,515.

The board of review submitted its "Board of Review Notes on Appeal" and a map purporting to show equitable treatment of land

assessments.<sup>1</sup> In rebuttal the board of review asserted the appellant's equity comparables do not have similar exposure to the highway. The map disclosed the location of the subject and the appellant's comparables which depict the subject site as being located on a major thoroughfare.

The map submitted by the board of review depicted the market value reflected by the assessments of various parcels in subject's area. Six comparables located along Route 47, similar to the subject's location, had market values reflected by their assessments ranging from \$6.27 to \$8.19 per square foot of land area. Additionally, the board provided information on one sale that occurred in March 2011 for a price of \$10.43 per square foot of land area. The subject's assessment reflects a market value of \$653,429 or \$5.71 per square foot of land area using 2010 three year average median level of assessments for Kane County of 33.36%. The board requested the subject's assessment be confirmed.

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.

In reviewing this record the Board finds the comparables submitted by the appellant were inferior to the subject in location. The Board finds the board of review provided information on comparables more similar to the subject in location than were the appellant's comparables. The Board gave these comparables more weight. Six of the board of review comparables were located along Route 47 and had market values reflected by their assessments ranging from \$6.27 to \$8.19 per square foot of land area. The subject's assessment reflects a market value of approximately \$5.71 per square foot of land area, which is below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

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<sup>1</sup> The board of review incorrectly indicated the subject had a land assessment of \$237,908. A copy of the board of review decision submitted by the appellant indicated the property had a total assessment for the 2010 tax year of \$217,984.

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

*[Signature]*

Member

*[Signature]*

Member

*[Signature]*

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: March 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.