



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

APPELLANT: Raymond Norlin, DVM c/o Dundee Animal Hospital  
DOCKET NO.: 12-01740.001-C-1 through 12-01740.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Raymond Norlin, DVM c/o Dundee Animal Hospital, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-01740.001-C-1	03-23-329-031	18,879	251,547	\$270,426
12-01740.002-C-1	03-23-329-044	32,515	0	\$32,515

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions 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 2012 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 two parcels of land improved with a one-story frame and masonry commercial building. The building contains 14,212 square feet of building area and was constructed in 1993 with an addition that was constructed in 1999. The two parcels have a total of 52,271 square feet of

land area which is located in East Dundee, Dundee Township, Kane County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. No dispute was raised concerning the land assessments. In support of the improvement assessment inequity and overvaluation arguments, the appellant submitted information on three equity comparables, one of which sold and one of which was currently listed for sale.

The comparables consist of buildings constructed in 1960 or 1966 with remodeling that has been done to each in either 2000 or 2011. The frame and masonry buildings range in size from 5,626 to 14,000 square feet of building area. The comparables have improvement assessments ranging from \$76,265 to \$218,625 or from \$12.18 to \$15.62 per square foot of building area.

Comparable #1 sold in March 2011 for \$650,000 or \$46.43 per square foot of building area, including land. Comparable #2 according to the attached listing information has an asking price of \$989,000 or \$110.38 per square foot of building area, including land.

Based on this evidence, the appellant requested an improvement assessment of \$192,714 or \$13.56 per square foot of building area or a total assessment of \$244,108 which would reflect a market value of approximately \$732,324 or \$51.53 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the two subject parcels of \$302,941. The subject property has an improvement assessment of \$251,547 or \$17.70 per square foot of building area. The subject's total assessment of \$302,942 reflects a market value of \$908,369 or \$63.92 per square foot of building area, including land, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

Except for appellant's comparable #1, the board of review's spreadsheet that purported reiterated the appellant's comparables was in error and did not reflect the comparables the appellant submitted before the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables. The comparables range in building size from 2,800 to 9,900 square

feet. Comparable #1 was built in 1959; no ages were disclosed for the remaining comparables. The comparables sold between June 2010 and March 2012 for prices ranging from \$425,000 to \$1,000,000 or from \$89.29 to \$163.94 per square foot of building area, including land. The board of review submitted no equity data for any of its comparables.

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

### **Conclusion of Law**

The taxpayer contends assessment inequity 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 only evidence of assessment equity to be appellant's comparables. These comparables had improvement assessments that ranged from \$12.18 to \$15.62 per square foot of building area. The subject's improvement assessment of \$17.69 per square foot of building area is above the range established by the only comparables in this record, but appears to be justified when giving due consideration to the subject's age of 1993 with an addition in 1999 as compared to appellant's comparable #1 that was built in 1960 and had an addition built in 2011. Thus, the subject's higher value appears to be justified given its much newer age when compared to this most similar comparable building. 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.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence.

National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales and one active listing for the Board's consideration. The Board gave little weight to the board of review comparables which were each substantially smaller than the subject building and lacked information as to the age of most of the structures.

The Board finds appellant's comparables #1 and #2 were somewhat similar to the subject in size, design, exterior construction and/or age. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold or had an asking price of \$46.43 and \$110.38 per square foot of building area, including land. The subject's assessment reflects a market value of approximately \$63.92 per square foot of building area, including land, which is between the most similar comparables in this record on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence, and that the subject's assessment as established by the board of review is correct and no reduction is 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.

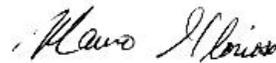
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Chairman



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Member



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Acting 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: June 26, 2015



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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.