



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

APPELLANT: Kiran K. Patel  
DOCKET NO.: 13-02293.001-R-1  
PARCEL NO.: 15-21-230-006

The parties of record before the Property Tax Appeal Board are Kiran K. Patel, the appellant, by Jerri K. Bush, Attorney at Law, in 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:** \$2,888  
**IMPR.:** \$25,020  
**TOTAL:** \$27,908

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision 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 2013 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 a part 1.5-story and part 1-story multi-family dwelling of frame construction with 1,424 square feet of living area. The dwelling was constructed in 1900. Features of the property include two apartments, a partial basement and a detached garage with 280 square feet of building area. The property has a 4,292 square foot site and is located in Aurora, Aurora Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in March 2011 for a price of \$51,700. Additionally, the appellant submitted a two-page grid analysis with information on six comparable sales located from 1.5 to 5.4-miles from the subject property. The comparables consist of 1.5-story frame dwellings that were 81 to over 100 years old. The dwellings range in size from 1,284 to 1,656 square feet of living area and feature full or partial unfinished basements. Four of the comparables have air conditioning and five of the comparables have a one-car or a two-car garage. The properties sold between March 2012 and February 2013 for prices ranging from \$36,000 to \$46,199 or from \$22.58 to \$33.49 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment reflective of the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,908. The subject's assessment reflects a market value of \$83,783 or \$58.84 per square foot of living area, land included, when using the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

As to the appellant's sales evidence, the board of review contends that the subject was a foreclosure sale as were appellant's comparable sales #1, #2, #3, #5 and #6. Appellant's comparable sale #4 was a short sale.

In support of its contention of the correct assessment the board of review through the township assessor submitted a grid analysis of three comparable sales. There is no data as to proximity of these properties to the subject, although the subject is described as being in "Historic Tanner District" as is board of review comparable sale #2. The comparables consist of 1.5-story dwellings of frame construction that were built between 1900 and 1952. The dwellings range in size from 1,134 to 1,552 square feet of living area. Each comparable has a basement, one comparable has a fireplace and each comparable has a garage ranging in size from 280 to 576 square feet of building area. The comparables sold between March and October 2012 for prices ranging from \$104,000 to \$110,000 or from \$70.23 to \$91.71 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant contended that in the absence of proximity information presented by the board of review regarding the suggested comparable properties, no weight should be given to the board of review's sales data. (86 Ill.Admin.Code §1910.65(c)(4)).

### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the purchase price of the subject property that occurred in March 2011 for \$51,700, the Property Tax Appeal Board has given little weight to this sale which was 21 months prior to the assessment date at issue of January 1, 2013 and therefore is found to be remote in time and less likely to be indicative of the subject's market value as of the assessment date.

As to the comparable sales presented by the appellant, the board of review noted the properties sold as foreclosure or short sale properties. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the sale of foreclosure and/or short sale properties in revising and correcting the subject's assessment.

The parties submitted at total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The appellant's comparables were not proximate to the subject property as the closest property was reported to be 1.5-miles from the subject. As noted in rebuttal by appellant's counsel, the board of review did not report proximity for the comparable sales that were presented, but did report the same "Historic Tanner District" for the subject and comparable #2. The Board has given reduced weight to appellant's comparables #2 through #6 that were located from 2.5 to 5.4-miles from the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales. The comparables had varying degrees of similarity to the subject property. These most similar comparables sold between March and October 2012 for prices ranging from \$36,000 to \$110,000 or from \$27.65 to \$91.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,783 or \$58.84 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparable #2 that is also located in the Historic Tanner District. Based on this evidence 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

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Member

*JR*

*Jerry White*

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Member

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Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: December 18, 2015

*A. Proctor*

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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.