



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

APPELLANT: Kiran K. Patel  
DOCKET NO.: 13-02576.001-R-1  
PARCEL NO.: 12-05-129-008

The parties of record before the Property Tax Appeal Board are Kiran K. Patel, the appellant,<sup>1</sup> and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$23,434  
**IMPR.:** \$106,553  
**TOTAL:** \$129,987

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 two-story single-family dwelling of brick and frame exterior construction with 3,788 square feet of living area. The dwelling was constructed in 2000. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 10,050 square foot site and is located in Geneva, Geneva Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within 1.5-miles of the subject property. The comparables consist of two-story brick or brick and frame dwellings. The homes range in size from 3,100 to 3,632 square feet of living area and feature full or partial basements, three of which have finished areas. Each home has central air conditioning, one or two fireplaces and a two-car or a three-car garage. The properties sold between January 2012 and December

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<sup>1</sup> Attorney Jerri K. Bush withdrew as counsel of record for the appellant by a filing dated March 16, 2016.

2013 for prices ranging from \$290,000 to \$346,000 or from \$85.85 to \$101.91 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$101,990 which would reflect a market value of approximately \$305,970 or \$80.99 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,987. The subject's assessment reflects a market value of \$390,234 or \$103.02 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.

In response to the appeal, the board of review submitted a three-page letter and documentation prepared by Denise LaCure, Geneva Township Assessor. The subject "Regency" model dwelling of 3,788 square feet of living area is the largest model in the neighborhood. As to the appellant's evidence, the assessor contended that comparables #1 and #2 were from different neighborhoods and also dissimilar in dwelling size and/or amenities when compared to the subject. Appellant's comparables #3 and #5 are in the neighborhood, but the dwellings were said to be "significantly smaller" than the subject; the assessor reported appellant's comparable #5 contains 2,780 square feet of living area, not 3,632 square feet of living area as reported by the appellant. Appellant's comparable #4 is not located in Geneva Township.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales for comparison to the subject property. In addition, the assessor presented three sales, #4 through #6, to demonstrate recent sales prices when compared to appellant's comparable sale #3 which is smaller than the subject dwelling and also to support the subject's value; each of these comparables is a 3,100 square foot dwelling. Board of review comparables #4 through #6 sold between March 2011 and June 2012 for prices ranging from \$340,000 to \$358,000 or from \$109.68 to \$115.48 per square foot of living area, including land.

Board of review comparables #1 through #3 are two-story frame or brick and frame dwellings that were built between 2000 and 2002. The homes contain either 3,231 or 3,778 square feet of living area. Features include full or partial basements, one of which has finished area. Each home has central air conditioning, a fireplace and three-car garage. The properties sold between October 2011 and July 2013 for prices ranging from \$378,000 to \$400,000 or from \$100.58 to \$116.99 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.

### **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.

The parties submitted a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3, #4 and #5 due to differences in location and/or dwelling size when compared to the subject property. The Board also gave reduced weight to board of review comparables #4 through #6 due to their smaller dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparable sale #1 which occurred in October 2011, a date more remote in time to the valuation date of January 1, 2013 and thus less likely to be indicative of the subject's market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with board of review comparable sales #2 and #3. These three most similar comparables sold between March 2012 and July 2013 for prices ranging from \$304,777 to \$400,000 or from \$85.85 to \$116.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$390,234 or \$103.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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



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Member

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Member



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Member

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Member

DISSENTING: \_\_\_\_\_

**CERTIFICATION**

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 20, 2016



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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.