



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

APPELLANT: Nikul Patel
DOCKET NO.: 13-02652.001-R-1
PARCEL NO.: 03-10-482-002

The parties of record before the Property Tax Appeal Board are Nikul Patel, the appellant, by attorney William L. Saranow of the Saranow Law Group, LLC in Chicago, and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$19,252
IMPR.: \$63,200
TOTAL: \$82,452

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall 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 frame construction with 2,997 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning and an attached 567 square foot garage. The property has a 10,050 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of the improvement inequity argument, the appellant submitted information on four equity comparables located within the subject's subdivision. The comparable two-story frame dwellings range in size from 2,997 to 3,689 square feet of living area and were built between 2004 and 2006. The comparables have partial basements, central air conditioning and a garage of either 554 or 567 square feet of building area. Three of the comparables also have a fireplace. The comparables have improvement assessments ranging from \$62,403 to \$71,007 or from \$19.25 to \$20.82 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$59,520 or \$19.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,452. The subject property has an improvement assessment of \$63,200 or \$21.08 per square foot of living area.

In response to the appellant's evidence, the board of review noted that appellant's comparables #1, #2 and #3 each have lower per-square-foot improvement assessments because those dwellings are each larger than the subject dwelling.¹ Furthermore, the appellant's comparable #4 has a lower per-square-foot improvement assessment than the subject due to its partial basement as compared to the subject's full basement.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables in the subject's subdivision which are the "same model" as the subject dwelling. The comparable dwellings are two-story frame homes that were 7 to 9 years old. The dwellings each contain 2,997 square feet of living area with a full unfinished basement, one of which is also a walkout-style basement. Three of the comparables have central air conditioning and a fireplace. Each of the comparables has a 567 square foot garage. The properties have improvement assessments ranging from \$63,018 to \$67,780 or from \$21.03 to \$22.62 per square foot of living area. The board of review also noted that the lowest

¹ The board of review's assertion is based upon accepted real estate valuation theory that when all factors are equal, as the size of the property increases, the per unit value decreases; in contrast, as the size of a property decreases, the per unit value increases.

per-square-foot improvement assessment of comparable #3 was due to the lack of central air conditioning in this dwelling.

Based on this evidence and argument, 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 parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #3 as these dwellings are each larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables. Each of these five most similar comparable dwellings contains 2,997 square feet of living area. There are some variations in basement size and/or features between these most similar comparables and the subject dwelling. These five comparables had improvement assessments that ranged from \$62,403 to \$67,780 or from \$20.82 to \$22.62 per square foot of living area. The subject's improvement assessment of \$63,200 or \$21.08 per square foot of living area falls within the range established by the best comparables in this record both in terms of total improvement assessment and on a per-square-foot basis. Moreover, the subject's improvement assessment appears to be justified when considering adjustments for differences between the subject and the comparables for basement size, fireplace and/or walkout-basement amenities.

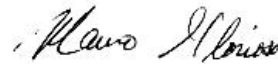
Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds 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.

Chairman



Member

Member



Member

Acting Member



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: November 20, 2015



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.