



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

APPELLANT: Rahul Patel  
DOCKET NO.: 17-00383.001-R-1  
PARCEL NO.: 06-21-267-009

The parties of record before the Property Tax Appeal Board are Rahul Patel, the appellant, by attorney Michael R. Davies of Ryan Law LLP in Chicago; 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:** \$8,412  
**IMPR.:** \$26,702  
**TOTAL:** \$35,114

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 2017 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 one-half of a split-level style duplex of frame and brick exterior construction with 1,033 square feet of above-grade living area. The dwelling was constructed in 1988. Features of the home include a finished lower level, central air conditioning and a 315 square foot lower level garage. The property has a 5,227 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within .18 of a mile of the subject property. The comparables consist of one, one-half of a one-story duplex and two, townhomes of frame exterior construction containing either 784 or 1,004 square feet of above-grade living area. The dwellings were constructed in 1973 or 1975. One comparable has a basement with finished area, each comparable has central air conditioning

and one comparable has a garage containing 252 square feet of building area.<sup>1</sup> The comparables have improvement assessments of \$13,015 and \$24,742 or \$12.96 and \$31.56 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$14,317 or \$13.86 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 \$35,114. The subject property has an improvement assessment of \$26,702 or \$25.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located between 1.49 and 2.93 miles from the subject property. The comparables consist of one-half of a two-story duplex or one-half of a split-level style duplex of frame or frame and brick exterior construction ranging in size from 1,176 to 1,415 square feet of above-grade living area. The dwellings were constructed from 1978 to 1989. Each comparable has an unfinished basement; two comparables have finished lower levels and central air conditioning; and each comparable has a garage ranging in size from 259 to 288 square feet of building area. The comparables have improvement assessments ranging from \$29,192 to \$35,342 or from \$23.59 to \$24.98 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant 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 that neither party submitted comparables truly similar to the subject. The Board gave less weight to the appellant's comparables, along with board of review comparable #2 due to their older ages and dissimilar designs being a townhome, a one-story duplex or a two-story duplex when compared to the subject's split-level style duplex.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3. Although, these two comparables are less proximate in location with larger dwelling sizes when compared to the subject, they are similar to the subject in design, age and features. The comparables had improvement assessments of \$23.59 and \$24.98 per square foot of living area. The subject's improvement assessment of \$25.85 per square foot of living area is slightly greater than the two most similar comparables in the record, which appears to be justifiable when considering the subject's smaller dwelling size. Accepted real estate valuation theory provides that all factors being 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. After considering adjustments to the

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<sup>1</sup> The Board has gleaned any missing information on the appellant's grid from the board of review's submission.

comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 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 presented.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

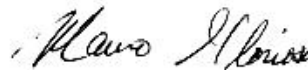
DISSENTING: \_\_\_\_\_

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: \_\_\_\_\_

April 21, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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