



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

APPELLANT: Ritesh Patel  
DOCKET NO.: 18-00918.001-R-1  
PARCEL NO.: 06-19-201-006

The parties of record before the Property Tax Appeal Board are Ritesh Patel, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$26,277  
**IMPR.:** \$96,457  
**TOTAL:** \$122,734

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 2018 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 one-story and a part two-story dwelling of frame construction with 3,327 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 656 square foot garage. The property has a 12,500 square foot site and is located in Elgin, Elgin Township, Lake 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 equity comparables, two of which are located on the subject's street. The comparables are described as part one-story and part two-story dwellings ranging in size from 2,882 to 3,972 square feet of living area. The dwellings were built in 2007 and 2008. The comparables have partial or full basements, central air conditioning and garages that contain 400 and 599 square feet of building

area. Two comparables have fireplaces. The comparables have improvement assessments ranging from \$79,700 to \$102,130 or from \$25.71 to \$27.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,734. The subject property has an improvement assessment of \$96,457 or \$28.99 per square foot of living area.

In support of its contention of the correct assessment, the board of review argued that the appellant's comparables are different model homes than the subject while the six comparables provided by the township assessor are the same model as the subject. The comparables are located from .14 to .35 of a mile from the subject. The comparables are described as part one-story and part two-story dwellings of frame or frame with masonry trim exterior construction with 3,334 or 3,347 square feet of living area. The dwellings were constructed from 2006 to 2008. The comparables have full basements, with one having a finished rec. room. Other features of each comparable include central air conditioning, a fireplace and a garage with 656 square feet of building area. The comparables have improvement assessments ranging from \$95,456 to \$97,178 or from \$28.63 to \$29.03 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 no reduction in the subject's assessment is warranted.

The parties submitted nine equity comparables for the Board's consideration that are similar to the subject in location, design, age and most features. The Board gave less weight to the appellant's comparables due to their dissimilar dwelling sizes when compared to the subject. The Board gave most weight to the board of review comparables as they are most similar to the subject in dwelling size. They have improvement assessments ranging from \$95,456 to \$97,178 or from \$28.63 to \$29.03 per square foot of living area. The subject has an improvement assessment of \$96,457 or \$28.99 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the 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 no reduction in the subject's assessment is 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. 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:

December 15, 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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COUNTY

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