



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

APPELLANT: Chirag Patel  
DOCKET NO.: 19-02298.001-R-1  
PARCEL NO.: 06-20-353-013

The parties of record before the Property Tax Appeal Board are Chirag Patel, the appellant, by Ryan Schaeffges, of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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:** \$27,893  
**IMPR.:** \$69,480  
**TOTAL:** \$97,373

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 2019 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-story and part 2-story dwelling of frame and brick exterior construction with 2,704 square feet of living area. The dwelling was constructed in 2005. Features of the home include an unfinished 672 square foot basement, central air conditioning, a fireplace and a 440 square foot garage.<sup>1</sup> The property has a 10,035 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located within 4 blocks from the subject. The comparables have sites ranging in size from 10,005 to 13,500 square feet of land area that are improved with part 1-story and part 2-story dwellings of frame construction

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<sup>1</sup> The board of review reports that the subject has a fireplace, which was not refuted by the appellant during the rebuttal period.

containing from 2,950 to 3,159 square feet of living area. The homes were built in either 2005 or 2007. The comparables have unfinished basements, central air conditioning and a garage ranging in size from 429 to 451 square feet of building area. Two comparables have a fireplace. The comparables sold from February 2017 to April 2019 for prices ranging from \$265,000 to \$315,000 or from \$83.89 to \$105.14 per square foot of living area, including land. Based on this evidence the appellant requested that the subject's total assessment be reduced to \$86,735.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$97,373. The subject's assessment reflects a market value of \$292,411 or \$108.14 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales that are located within .39 of a mile from the subject. The comparables have sites ranging in size from 10,005 to 17,788 square feet of land area that are improved with part 1-story and part 2-story dwellings of frame or frame and brick exterior construction containing from 2,502 to 3,008 square feet of living area. The homes were built in either 2005 or 2006. Each comparable has a basement, four of which have finished area, central air conditioning and a garage ranging in size from 440 to 640 square feet of building area. Six comparables each have a fireplace. The comparables sold from February 2016 to November 2019 for prices ranging from \$280,000 to \$382,500 or from \$103.55 to \$133.91 per square foot of living area, including land. Based on this evidence 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 12 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, due to its significantly larger size when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #3, #7, #8 and #9, due to either their finished basement area or their sale occurring greater than 34 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables are more similar to the subject in location, size, age and features. These comparables sold for prices ranging from \$294,000 to \$339,999 or from \$99.66 to \$126.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$292,411 or \$108.14 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record on a total market value basis and within the range on a per square foot basis. Based on the evidence in this record, 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. 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: August 24, 2021



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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