



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

APPELLANT: Dharmendra Patel
DOCKET NO.: 19-02300.001-R-1
PARCEL NO.: 03-12-327-012

The parties of record before the Property Tax Appeal Board are Dharmendra 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: \$20,886
IMPR.: \$62,141
TOTAL: \$83,027

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 2-story and part 1-story dwelling of frame and brick exterior construction with 2,032 square feet of living area. The dwelling was constructed in 1995. Features of the home include an unfinished 782 square foot basement, central air conditioning, a fireplace and a 400 square foot garage. The property has a 6,534 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that are located within 2 blocks from the subject. The comparables have sites ranging in size from 6,534 to 10,019 square feet of land area that are improved with 2-story dwellings of frame construction containing from 1,982 to 2,032 square feet of living area. The homes were built between 1994 and 1996. The comparables have other features with varying degrees of similarity to the subject. The

comparables sold from August to November 2017 for prices ranging from \$225,000 to \$244,900 or from \$110.73 to \$120.52 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$77,625.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,027. The subject's assessment reflects a market value of \$249,330 or \$122.70 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 five comparable sales that are located within .16 of a mile from the subject. The comparables have sites ranging in size from 6,970 to 13,504 square feet of land area that are improved with part 2-story and part 1-story dwellings of frame or frame and brick exterior construction containing from 1,962 to 2,048 square feet of living area. The homes were built between 1993 and 1996. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from April 2018 to April 2020 for prices ranging from \$249,490 to \$268,000 or from \$122.56 to \$134.56 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to their sales occurring greater than 13 months prior to the January 1, 2019 assessment date at issue. The Board also gives less weight to the board of review's comparables #4 and #5, due to their sales occurring greater than 16 months after to the January 1, 2019 assessment date at issue. The Board finds the board of review's remaining comparables were similar to the subject in location, size, age and features. These sales also sold more proximate in time to the January 1, 2019 assessment date at issue. The best comparables sold for prices ranging from \$251,000 to \$264,000 or from \$122.56 to \$134.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$249,330 or \$122.70 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dharmendra Patel, by attorney:
Ryan Schaeffges
Law Office of Ryan Schaeffges, P.C.
851 Seton Court
Suite 1A
Wheeling, IL 60090

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134