



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

APPELLANT: Vijay Kumar, Sanjay and Sameer Gupta  
DOCKET NO.: 19-02412.001-R-1  
PARCEL NO.: 06-27-451-013

The parties of record before the Property Tax Appeal Board are Vijay Kumar, Sanjay and Sameer Gupta, the appellants, by attorney Stuart T. Edelstein, of Stuart T. Edelstein, Ltd. in Northbrook, 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:** \$14,796  
**IMPR.:** \$55,512  
**TOTAL:** \$70,308

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 one-story single-family dwelling of frame exterior construction with approximately 1,775 square feet of living area. The dwelling was constructed in 1981. Features of the home include a crawl-space foundation, central air conditioning and a one-car garage containing 240 square feet of building area along with a patio. The property has an approximately 10,575 square foot site and is located in South Elgin, Elgin Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In a brief accompanying the appeal, counsel purported that a June 18, 2018 Sheriff's Deed purchase of the subject property for \$149,001 was also a basis of this appeal, however, "recent sale" was not a basis marked in the Residential Appeal petition. (86 Ill.Admin.Code §1910.30(h) – "Every petition for appeal shall state the facts upon which the contesting party bases an objection to the decision of the board of

review . . .") For purposes of a complete record, the Board will summarize the subject's sale data that is contained in the record. It is asserted in the brief that the dwelling was in terrible condition when purchased and as of May 2019, the owner has installed new laminate flooring and updated the kitchen and bathrooms.

In support of the "recent appraisal" basis of appeal set forth in the Residential Appeal petition, the appellants submitted an appraisal prepared by Julia L. Kari, a Certified Residential Real Estate Appraiser. The appraisal was prepared for a potential real estate tax appeal appraising the fee simple rights of the subject property. The appraiser utilized the sales comparison approach in arriving at an estimated market value of \$190,000 as of January 1, 2019.

As part of the appraisal addendum, Kari noted no apparent functional or external deficiencies of adverse conditions affecting the livability, soundness or structural integrity of the subject (Addendum, page 2).

Using the sales comparison approach, the appraiser analyzed four sales which were located in South Elgin, like the subject property, and from .45 to 1.62-miles from the subject. The comparable parcels range in size from 7,920 to 14,600 square feet of land area with residential views like the subject. The parcels are each improved with a one-story dwelling ranging in age from 40 to 64 years old. The homes range in size from 1,341 to 1,928 square feet of living area. One comparable has a full basement with finished area. Each dwelling has central air conditioning, two comparables have one and two fireplaces, respectively, and each comparable has either a one-car or a two-car garage. The comparables sold from February 2016 to November 2018 for prices ranging from \$137,900 to \$237,500 or from \$99.78 to \$141.88 per square foot of living area, including land.

The appraiser made adjustments for sale or financing concessions and to the comparables for differences when compared to the subject for factors such as condition, bathrooms, dwelling size, basement feature, garage size and/or fireplace amenity. Adjustments were further described in Addendum page 2 of the appraisal, including specifics as to each of the four comparable sales, including that each dwelling has been renovated/rehabbed. The appraiser set forth adjusted sales prices ranging from \$157,600 to \$191,900 and concluded an opinion of value for the subject of \$190,000, including land.

Based on the foregoing appraisal report, the appellants requested a reduced assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,308. The subject's assessment reflects a market value of \$211,135 or \$118.95 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 a memorandum, the Elgin Township Assessor's Office noted that the subject's 2018 purchase in a Sheriff's Sale has since been remodeled and updated. As to the appraisal, only appraisal sale #4 is located within the subject's subdivision and appraisal sales #1 and #3 are each significantly older dwellings than the subject.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on nine comparable sales where comparables #1, #2 and #3 lack basements and where comparables #3 through #6 are located within the subject's subdivision. Board of review comparables #1 and #6 are the same properties as appraisal sales #2 and #4, respectively. The nine comparables are located from .03 to 1.62-miles from the subject. Lot size data is only presented for board of review comparables #1 through #5. The parcels are each improved with a one-story dwelling of frame or frame and brick exterior construction ranging in age from 33 to 56 years old. The homes range in size from 1,064 to 1,928 square feet of living area. Six of the comparables have basements, five of which have finished areas and one of which is also a walkout style. Each dwelling has central air conditioning, six of the comparables have fireplace(s) and each comparable has either a one-car or a two-car garage. The comparables sold from May 2017 to June 2019 for prices ranging from \$205,000 to \$245,000 or from \$114.11 to \$214.16 per square foot of living area, including land. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given little consideration to the subject's June 2018 sale price as this was not the basis of this appeal and the evidence presented further failed in any manner to establish that this was an arm's length sale transaction which was truly reflective of the property's estimated market value at the time of sale. Moreover, the appellants' appraisal evidence has a valuation date more proximate in time to the assessment date at issue and indicates that the subject's prior 2018 sale price was not reflective of market value as of January 1, 2019.

The appellants submitted an appraisal and the board of review submitted nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight the board of review comparables #4 through #9 which are older and/or have basements which is not a feature of the subject dwelling. The Board has given reduced weight to the appellants' appraisal, in part, as the appraiser did not adequately explain the lack of age adjustments for two of the four comparable properties. Presumably the lack of adjustments for age to comparable sales #1 and #3 were due to the purported similarity in renovations/rehab of the properties. The Board, however, finds that the subject dwelling at 38 years old is dissimilar to these two comparables that are 60 and 64 years old; furthermore, the renovation/rehab is more reflective of condition where the subject and these comparables are equivalent to the subject in "good" condition. With this failure to make an adjustment and/or adequately explain the lack of an adjustment, the Board finds the appellants' appraisal report's value conclusion has been called into question and results in a determination that the appraisal is not a credible and reliable indication of market value.

On this record, the Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3 which sold relatively proximate in time to the valuation date and are somewhat similar in age, dwelling size and foundation to the subject property. There is also one common property presented by the parties among these best comparables in the record, namely, appraisal sale #2. Board of review comparable sales #1, #2 and #3 sold from May 2017 to June 2019 for prices ranging from \$205,000 to \$220,000 or from \$114.11 to \$176.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$211,135 or \$118.95 per square foot of living area, including land, which is within the range established by the best comparable sales in the record presented by the board of review.

After thoroughly reviewing the evidence presented, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not justified on grounds of overvaluation.

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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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