



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

APPELLANT: Jay Patel  
DOCKET NO.: 20-05167.001-R-1  
PARCEL NO.: 06-23-256-009

The parties of record before the Property Tax Appeal Board are Jay Patel, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Kane County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** 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:** \$12,866  
**IMPR.:** \$30,063  
**TOTAL:** \$42,929

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 2020 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 1.5-story dwelling of frame exterior construction with 920 square feet of living area. The dwelling was constructed in 1873 and is approximately 147 years old. Features of the home includes an unfinished basement, central air conditioning, and a 484 square foot garage. The property has an approximately 8,712 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales. The comparables are reported to have sites that range in size from 4,356 to 10,449 square feet of land area. The comparables are improved with 1-story or part 1-story and part 1.5-story dwellings of aluminum, brick or frame exterior construction ranging in size from 744 to 1,469 square feet of living area and ranging in age from 127 to 142 years old. One comparable has a crawl space foundation. One comparable has central air conditioning. Three comparables each have an unfinished basement and a garage ranging in size from 340 to 528 square feet of building area. The comparables sold from August

2017 to June 2019 for prices ranging from \$91,000 to \$149,000 or from \$81.69 to \$142.18 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,435. The subject's assessment reflects a market value of \$136,360 or \$148.22 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.34 of a mile to 1 mile from the subject property. The comparables have sites ranging from 7,260 to 10,346 square feet of land area. The comparables are improved with part 1-story and part 1.5-story dwellings of frame exterior construction ranging in size from 922 to 1,222 square feet of living area. The dwellings were built from 1888 to 1933. Each comparable is reported to have an unfinished basement. Three comparables each have central air conditioning, three comparables each have a garage ranging from 240 to 576 square feet of building area. The comparables sold from April 2017 to December 2020 for prices ranging from \$160,000 to \$184,500 or from \$130.93 to \$174.79 per square foot of living area, including land.

The board of review submitted a brief stating that the appellant's comparables #1 and #4 are 1-story homes whereas the subject and the appellant's comparables #2 and #3 are part 1-story and part 1.5-story homes.

Based on this evidence, the board of review proposed a reduction to the assessment, offering to reduce the total assessment of the property to \$42,929.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline refusing the proposed 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 appellant had met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #3 due to their differences in dwelling size and/or age when compared to the subject. The Board has given less weight to the appellant's comparable #4 along with the board of review comparables #2 through #4 due to their remote sale date occurring in 2017 and 2018, which is less proximate in time to the January 1, 2020 assessment date given other sales available in the record.

The Board finds the best evidence of market value to be the appellants' comparable #1 along with the board of review comparable #1. The Board finds these comparables sold proximate in time to the assessment date at issue and are more similar to the subject in location, design, age, dwelling size and some features. The comparables sold for prices of \$149,000 or \$165,000 or for \$142.18 or \$174.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$136,360 or \$148.22 per square foot of living area, including land, which falls below the best comparable sales in the record. After considering adjustments to the best comparables when compared to the subject, the Board finds that the assessed valuation proposed by the board of review is appropriate. As a result, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as is warranted.

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:

May 16, 2023



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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