



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

APPELLANT: Dharmendra Patel
DOCKET NO.: 20-05176.001-R-1
PARCEL NO.: 03-12-327-012

The parties of record before the Property Tax Appeal Board are Dharmendra Patel, the appellant, by attorney 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: \$22,001
IMPR.: \$65,459
TOTAL: \$87,460

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 2-story dwelling with frame exterior construction containing 2,032 square feet of living area. The dwelling was built in 1995 and is approximately 25 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and an integral garage containing a total of 640 square feet of building area.¹ The property has a 6,534 square foot site which backs up to a wooded area and is located in Carpentersville, Dundee Township, Kane County.

The appellant's counsel, attorney Ryan Schaeffges, appeared before the Property Tax Appeal Board and summarized the appellant's evidence. The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid with information

¹ Some descriptive information such as the subject's integral garage and site view was provided by the board of review as part of its evidentiary submission.

on three comparable properties located in the same subdivision as the subject. The comparables each have sites containing 6,534 square feet of land area and are improved with 2-story dwellings of frame exterior construction that range in size from 1,950 to 2,220 square feet of living area. The dwellings are either 23 or 26 years old. Each comparable features a partially finished basement, central air conditioning, and a garage containing either 400 or 441 square feet of building area. One comparable has a fireplace. The comparables sold from February to December 2018 for prices ranging from \$225,000 to 260,000 or from \$114.48 to \$117.12 per square foot of living area, including land.

At the hearing before the Property Tax Appeal Board, appellant's attorney Ryan Schaeffges summarized the evidence submitted on behalf of the appellant and noted the similarities of the comparables to the subject property. Attorney Schaeffges calculated the average price per square foot of living area of the three comparables and argued that the subject's price per square foot of living area is significantly higher than those of the comparable properties. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$78,340 to reflect an approximate market value of \$235,044 or \$115.67 per square foot of living area, land included, at the statutory level of assessment of 33.33%.

Upon questioning, attorney Schaeffges confirmed that he has no assessment or appraisal designations and that he personally compiled the appellant's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,460. The subject's assessment reflects a market value of \$262,485 or \$129.18 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 two grids containing information about the appellant's comparables in addition to four board of review comparable sales located in the same subdivision as the subject property. The comparables have parcels ranging in size from 6,534 to 9,148 square feet of land area and are improved with 2-story dwellings of frame exteriors that range in size from 1,950 to 2,250 square feet of living area. The dwellings were built from 1993 to 1997. Each comparable features a basement, three with finished area; each comparable also has central air conditioning; two comparables have a fireplace; and each comparable has a garage containing either 400 or 420 square feet of building area with comparables #1 and #3 having integral garages containing additional 366 and 240 square feet of building area, respectively. The comparables sold from August 2019 to April 2021 for prices ranging from \$251,000 to \$305,000 or from \$122.56 to \$146.15 per square foot of living area, including land. The board of review also provided an aerial map depicting the locations of the parties' comparables in relation to the subject property, and a memorandum prepared by the assessor's office noting that appellant's comparable sales occurred in 2018 and are too remote in time relative to the subject's January 1, 2020 assessment date at issue.

Appearing at the hearing as designee on behalf of the board of review was board member Michelle Abell. The board of review called as its witness Coleen Acevedo, a Dundee Township official. Ms. Acevedo reiterated that appellant's comparables are less proximate in time to the lien date in question and that the subject property is located next to an open area which is

superior to the lots which back up to neighboring homes. Ms. Abell argued that the board of review comparables are more similar to the subject property than the appellant's comparable sales. Based on this documentary evidence, testimony, and arguments, the board of review requested a 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 Board finds the parties submitted a total of seven comparable sales with varying degrees of similarity to the subject property in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables along with board of review comparable #4 based on their sale dates in 2018 and 2021 being less proximate in time to the subject's January 1, 2020 assessment date at issue and thus not as likely to be reflective of the subject's market value than the remaining sales in the record which occurred more proximate to the lien date at issue.

The Board finds the best evidence of market value to be board of review comparables #1 through #3 which sold more proximate in time to the assessment date at issue and are similar to the subject in location, age, design, dwelling size, and most features. However, board of review comparable #2 does not have an integral garage with additional garage space as does the subject dwelling. Additionally, comparables #2 and #3 each have a partially finished basement and do not back up to an open area, dissimilar to the subject's unfinished basement and a superior lot located next to an open area. This suggests that some adjustments would be appropriate to these comparables in order to make them more equivalent to the subject property. These three best comparables in the record sold from August 2019 to October 2020 for prices ranging from \$251,000 to \$285,000 or from \$122.56 to \$146.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$262,485 or \$129.18 per square foot of living area, including land, which falls within the range established by the best comparables in this record. Based on this record, and after considering adjustments to the best comparables in the record for differences from the subject, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction is not 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:

October 18, 2022



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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