



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

APPELLANT: Deepal Shah
DOCKET NO.: 20-05177.001-R-1
PARCEL NO.: 12-07-253-002

The parties of record before the Property Tax Appeal Board are Deepal Shah, 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: \$ 27,896
IMPR.: \$129,806
TOTAL: \$157,702

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 on appeal consists of a two-story single-family dwelling of frame exterior construction with 3,364 square feet of living area. The dwelling was constructed in 2013 and is approximately 7 years old. Features of the home include a basement with 1,144 square feet of finished area,¹ central air conditioning, a fireplace and an attached three-car garage. The parcel on appeal has a 7,759 square foot site² and is located in Geneva, Geneva Township, Kane County.

¹ The appellant did not refute the assertion by the board of review that the subject dwelling has 1,144 square feet of finished basement area and a fireplace, neither of which were reported in the appellant's submission.

² Based on the record data, the subject property actually consists of two parcels, only one of which was timely appealed in this matter. The second parcel not on appeal is identified as 12-07-253-003 and consists of 10,003 square feet of land area.

The appellant appearing before the Property Tax Appeal Board at hearing by counsel of record contending overvaluation as the basis of the appeal. The appeal was filed only with regard to parcel 12-07-253-002 and the accompanying residential improvement. Based upon this record, the appellant's market value argument failed to address and/or include an appeal of the second parcel of land that also comprises an essential part of this entire property.

As filed, in support of the overvaluation argument as to parcel 12-07-253-002, the appellant submitted information on three comparable sales. The parcels range in size from 10,134 to 13,504 square feet of land area and are each improved with a two-story dwelling of frame exterior construction. The homes range in age from 8 to 14 years old and range in size from 3,274 to 3,424 square feet of living area. Each comparable has an unfinished basement, central air conditioning and an attached three-car garage. Two of the comparables each have a fireplace. The comparables sold from January to September 2019 for prices ranging from \$340,000 to \$472,500 or from \$103.85 to \$138.00 per square foot of living area, including land.

Based on this evidence, the appellant requested that the total assessment of the subject parcel be reduced to \$129,896 which would reflect a market value of approximately \$389,727 or \$115.85 per square foot of living area, including a 7,759 square foot size, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel identified as parcel number 12-07-253-002 of \$157,702. The subject's assessment reflects a market value of \$473,295 or \$140.69 per square foot of living area, land included for the one parcel, 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 response to the appeal, the board of review outlines that the instant appeal failed to include parcel 12-07-253-003 which is part of this property with an assessment of \$7,970 or a market value of approximately \$23,912. If the two parcels were combined, the property has an estimated market value based on the assessments of approximately \$497,066.

At hearing, the board of review was represented by member Michele Abell. As part of its written submission, the board of review asserted that appellant's comparable sales #1 and #2 were inferior dwellings when compared to the subject in the number of plumbing fixtures and the lack of finished basement area. Abell further asserted that appellant's comparable #1 sold as a "short sale" despite that there was no evidence in the record to support that claim.

During the hearing, Abell stated that there are seven "good" comparable sales in the record, but that the subject was the newest dwelling of all those properties with a finished basement and would thus have a somewhat higher overall value. The board of review submission also reiterated the appellant's comparable properties which depicted that appellant's comparable #3 has 1,018 square feet of finished basement area which the appellant did not refute either in any rebuttal filing or at hearing.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales located within the same neighborhood code as the subject property and within .13 of a mile from the subject. The parcels range in size

from 11,326 to 17,860 square feet of land area and are improved with two-story dwellings of aluminum, frame and brick or brick and aluminum exterior construction. The dwellings were built in either 2006 or 2009 and range in size from 3,171 to 3,491 square feet of living area. Each comparable has a basement, three of which have finished area ranging in size from 1,164 to 1,581 square feet. Each dwelling features a three-car garage and one or two fireplaces. The comparables sold from May 2018 to June 2019 for prices ranging from \$479,900 to \$498,000 or from \$137.50 to \$151.55 per square foot of living area, including land.

Based on this evidence and argument, 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 warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #2 along with board of review comparable #2, each of which have unfinished basements, inferior to the subject's finished basement feature.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sales #1, #3 and #4 which are similar to the subject in location, design, dwelling size while being somewhat similar in age and most other features. These most similar comparables sold from May 2018 to June 2019 for prices ranging from \$472,500 to \$498,000 or from \$137.50 to \$151.55 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,295 or \$140.69 per square foot of living area, including land, which is within the range established by the best comparable sales in this record on both an overall and per-square-foot basis, despite that this estimated market value fails to take into account the subject's additional lot size. Based on this evidence and after considering the limited record presented herein by the appellant, 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

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: February 21, 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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