



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

APPELLANT: Surinder & Sangeeta Puri  
DOCKET NO.: 20-05587.001-R-1  
PARCEL NO.: 09-04-301-002

The parties of record before the Property Tax Appeal Board are Surinder & Sangeeta Puri, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$44,259  
**IMPR.:** \$186,545  
**TOTAL:** \$230,804

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 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 of brick exterior construction with 4,365 square feet of living area. The dwelling was constructed in 2008. Features of the home include an English basement with finished area, central air conditioning, two fireplaces, 2<sup>nd</sup> kitchen, an elevator and a 933 square foot garage. The property is located in St. Charles, St. Charles Township, Kane County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on seven comparable sales located in the same neighborhood as the subject property and within .78 of a mile from the subject. The comparables consist of 2-story dwellings of brick or frame exterior construction that range in size from 3,975 to 4,714 square feet of living area. The dwellings were constructed from 1993 to 2004. The comparables each have a basement, central air conditioning, one to three fireplaces, and a garage ranging in

size from 810 to 1,187 square feet of building area. The comparables sold from April 2019 to October 2020 for prices ranging from \$475,000 to \$700,000 or from \$100.76 to \$154.07 per square foot of living area, including land. Based on this evidence, the appellants 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 \$230,804. The subject's assessment reflects a market value of \$692,689 or \$158.69 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 response to the appeal, the board of review submitted a grid analysis containing six of the seven comparables submitted by the appellant and a memorandum critiquing the appellants' comparables that were prepared by the township assessor. The assessor argued comparable sale #1 is not a fair representation of the subject's current market value and should not be given any weight because it was an estate sale. The MLS listing sheet indicated the property "Needs some TLC but has great bones and floor plan." The subject is a newer dwelling and has some superior features than the appellant's comparables. The board of review's grid analysis of the appellant's comparables indicated one comparable has an inground swimming pool and five comparables have finished basement area, two of which are walkout and two of which are English style.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales prepared by the township assessor. The comparables are located in the same subdivision as the subject and within .68 of a mile from the subject. The comparables have sites ranging in size from 54,886 to 56,715 square feet of land area and are improved with 2-story dwellings of frame or brick exterior construction ranging in size from 3,596 to 4,560 square feet of living area. The dwellings were constructed from 1995 to 2006. Each comparable has a basement with finished area and three having English or walkout designs. The comparables each have central air conditioning, one to five fireplaces, garages ranging in size from 719 to 1,161 square feet of building area and an inground swimming pool. The comparables sold from June 2018 to April 2020 for prices ranging from \$705,000 to \$755,000 or from \$158.99 to \$209.96 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants contended that board of review comparables #1 through #4 are not comparable to the subject as they are 17% smaller, 12 or 13 years older and/or due to their remote 2018 sale date. In a rebuttal grid analysis, counsel reiterated that the appellants' comparable sales #1, #3, #6 and #7 as well as board of review comparable #5, are the best comparable sales in the record and contended the subject's assessment should be reduced.

### **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 parties submitted 12 suggested comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #4, #5 and #7 along with board of review comparables #1, #2 and #3 due to differences in age and/or dwelling size when compared to the subject. In addition, the Board gives less weight to board of review #3 and #4 due to their 2018 sale dates occurring less proximate in time to the January 1, 2020 assessment date than the other sales in the record.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #3 and #6, along with board of review comparable sale #5. These comparables are more similar to the subject in location, dwelling size, design, age and features. Excluding appellants' comparable sale #1 which appears to be an outlier due to its considerably lower sale price than the best comparable sales in the record, the three best remaining comparables sold from December 2019 to September 2020 for prices ranging from \$690,000 to \$725,000 or from \$147.28 to \$158.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$692,689 or \$158.69 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. The subject's price per square foot which falls at the upper end of the range is logical due to the subject's newer dwelling and considering economies of scale due to the subject's smaller dwelling size. Therefore, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment 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:

April 18, 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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