



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

APPELLANT: Promilla Das Man Singh  
DOCKET NO.: 20-05609.001-R-1  
PARCEL NO.: 14-10-451-061

The parties of record before the Property Tax Appeal Board are Promilla Das Man Singh, the appellant, 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 **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:** \$29,638  
**IMPR.:** \$90,145  
**TOTAL:** \$119,783

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 of frame and stucco exterior construction with 3,386 square feet of living area. The dwelling was constructed in 1977. Features of the home include an unfinished basement, central air conditioning, two fireplaces, and a garage containing 904 square feet of building area. The property has a 23,958 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located within .22 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story dwellings of frame, brick and stucco, brick and vinyl siding, or brick and aluminum siding exterior construction ranging in size from 2,858 to 3,572 square feet of living area.<sup>1</sup> The homes

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<sup>1</sup> Details not reported by the appellant were drawn from the comparable grid submitted by the board of review.

were built from 1977 to 1985. Each dwelling has central air conditioning, one fireplace, a basement with four having finished area, and a garage ranging in size from 451 to 828 square feet of building area. The parcels range in size from 10,454 to 21,344 square feet of land area. The comparables sold from April 2019 to December 2020 for prices ranging from \$304,900 to \$379,126 or from \$95.88 to \$106.77 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$119,783, for an estimated market value of \$359,385 or \$106.14 per square foot of living area, including land, 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 of \$128,591. The subject's assessment reflects a market value of \$385,927 or \$113.98 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 within .6 of a mile of the subject and within the subject's assessment neighborhood. Comparable #4 is the same property as appellant comparable #3. The comparables consist of 1.5-story or 2-story dwellings of frame, frame and brick, or frame, brick, and stone exterior construction ranging in size from 3,197 to 3,572 square feet of living area. The dwellings were built from 1981 to 1991. Each dwelling has a basement with three having finished area 704 and a garage ranging in size from 726 to 1,203 square feet of building area. Three comparables each have one or two fireplaces. The parcels range in size from 13,939 to 62,291 square feet of land area. The comparables sold from June 2018 to December 2020 for prices ranging from \$379,126 to \$435,000 or from \$106.14 to \$136.07 per square foot of living area, including land. The board of review also submitted a grid of equity comparables.<sup>2</sup> Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables #1, #2, and #3 should be given less weight as they differ from the subject in age or style, or have a more remote sale date.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparable #4 due to its smaller dwelling in relation to the subject. The Board also gives reduced weight to board of review comparables #1 through

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<sup>2</sup> The Board finds that the submission of equity comparables is not responsive to the appellant's market value claim, and the equity evidence presented by the board of review will not be further analyzed on this record.

#3 due to differences in age and/or design. Additionally, board of review comparable #2 sold more remotely in time to the valuation date at issue of January 1, 2020.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4, which includes the parties' common comparable and are similar to the subject in age, dwelling size, design, location, and some features. These most similar comparables sold for prices ranging from \$304,900 to \$379,126 or from \$95.88 to \$106.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$385,927 or \$113.98 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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



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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APPELLANT

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COUNTY

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