



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

APPELLANT: Nikul Patel  
DOCKET NO.: 21-06482.001-R-1  
PARCEL NO.: 03-10-482-002

The parties of record before the Property Tax Appeal Board are Nikul Patel, the appellant, by attorney William L. Saranow, of Saranow Law Group, LLC in Northbrook; and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$20,398  
**IMPR.:** \$88,991  
**TOTAL:** \$109,389

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 exterior construction with 2,997 square feet of living area. The dwelling was constructed in 2006. Features of the home include a 1,564 square foot basement, central air conditioning, a fireplace and a 567 square foot garage. The property has a 10,050 square foot site and is located in Oswego, Oswego Township, Kendall County.

The appellant appeared before the Property Tax Appeal Board through legal counsel contending assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on six equity comparables located in the same neighborhood as the subject and within .3 of a mile from the subject. The comparables are improved with the same model type (Majestic Prince) as the subject and described as 2-story dwellings of frame exterior construction that range in size from

2,997 to 3,303 square feet of living area. The dwellings were built from 2004 to 2006 and have basements with 666 or 1,023 square based on their property record cards submitted by the appellant. Each comparable has central air conditioning and a garage with 567 square feet of building area. Five comparables are reported to have fireplaces. Counsel asserted comparables #2 and #5 each have a covered front porch unlike the subject. The comparables have improvement assessments that range from \$85,954 to \$89,903 or from \$26.33 to \$28.68 per square foot of living area.

In support of the overvaluation argument the appellant submitted information on four comparable sales located in the same neighborhood and within .2 of a mile from the subject. The comparables have sites ranging in size from 10,050 to 15,597 square feet of land area and are improved with 2-story dwellings of frame or frame and masonry exterior construction that range in size from 3,291 to 3,959 square feet of living area. The dwellings were built from 2004 to 2006 and have basements ranging in size from 666 to 1,898 square feet. Each comparable has central air conditioning and a garage ranging in size from 554 to 659 square feet of building area. Three comparables are reported to have fireplaces. Counsel asserted comparables #1, #2 and #3 each have a covered front porch unlike the subject. The comparables sold from April to October 2020 for prices ranging from \$305,000 to \$395,000 or from \$77.04 to \$101.79 per square foot of living area, including land.

Based on the foregoing 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 \$109,389. The subject's assessment reflects a market value of \$328,003 or \$109.44 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Kendall County of 33.35% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$88,991 or \$29.69 per square foot of living area.

Appearing on behalf of the board of review were Assistant State's Attorney, Jim Webb and Chief County Assessing Officer (CCAO), Andi Nicolletti. The Assistant State's Attorney called Mr. Nicolletti as a witness. Mr. Nicolletti testified that he has been the CCAO for 14 years and is a Certified Illinois Assessment Officer Master which is the highest designation you can receive. Mr. Nicolletti testified that the appellant's equity comparables #1 through #5 have larger dwelling sizes and smaller basements and appellant's equity comparable #6, while being similar in size, has a smaller basement when compared to the subject. As to the appellant's comparables sales, Mr. Nicolletti stated each comparable has a larger dwelling size than the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparables. The comparables have sites ranging in size from 10,043 to 11,391 square feet of land area and are improved with 2-story dwellings of frame or brick and frame exterior construction with either 2,837 or 3,091 square feet of living area. The dwellings were built from 2004 to 2008 and have basements with either 1,499 or 1,668 square feet. Each comparable has central air conditioning, one fireplace and a garage with 548 or 636 square feet of building area. The comparables have improvement assessments of \$88,437 and \$94,923 or for \$30.71 and \$31.17 per square foot of living area. The comparables sold from May 2020 to March 2021 for prices ranging from \$314,900 to \$390,000 or from \$111.00 to \$137.47 per square foot of living

area, including land. Mr. Nicolletti testified that the assessor adds \$1,333 for the front porch to the assessment or approximately \$.45 or \$.47 per square foot and that even after adjusting the comparables with front porches, the subject's improvement assessment is still supported.

Based on this evidence, the board of review requests confirmation of the subject's assessment.

In written rebuttal and at the hearing, the appellant's counsel noted the board of review comparables are not the same model type as the subject; each comparable has a fireplace; each property has a covered front porch; comparables #1, #3 and #4 each have a larger basement; and comparable #2 has a larger garage when compared to the subject. The counsel for the appellant contends the board of review comparables are superior to the subject while the appellant's comparables are more similar and warrant a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant contends in part assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains ten equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1 through #5 due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment inequity to be appellant's comparable #6 and the board of review comparables which overall are more similar to the subject in location, age, dwelling size and most features. They have improvement assessments ranging from \$85,954 to \$94,923 or from \$28.68 to \$31.17 per square foot of living area. The subject property has an improvement assessment of \$88,991 or \$29.69 per square foot of living area, which falls within the range established by the best equity comparables in the record. After considering adjustments to the best comparables for differences, the Board finds the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also 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.

The record contains eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of market value to be the board of review comparable sales which overall are more similar to the subject in location, age, dwelling size and features. These comparables sold from May 2020 to March 2021 for prices ranging from \$314,900 to \$390,000 or from \$111.00 to \$137.47 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$328,003 or \$109.44 per square foot of living area including land, which falls within the range established by the best comparable sales in the record on an overall basis and below the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record, the Board finds the appellant failed to demonstrate by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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: January 16, 2024



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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