



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

APPELLANT: Jay Patel
DOCKET NO.: 21-07973.001-R-1
PARCEL NO.: 06-23-256-009

The parties of record before the Property Tax Appeal Board are Jay Patel, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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: \$13,477
IMPR.: \$34,116
TOTAL: \$47,593

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2020 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 part 1-story and part 1.5-story dwelling of aluminum siding exterior construction with 920 square feet of living area. The dwelling was constructed in 1873 and is approximately 148 years old. Features of the home includes a basement with finished area, central air conditioning and a 484 square foot garage. The property has an approximately 8,712 square foot site and is located in Elgin, Elgin 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 .3 of a mile from the subject. The comparables are reported to have sites that range in size from 4,356 to 10,449 square feet of land area which are improved with 1-story, part 1-story and part 1.5-story or two-story dwellings of aluminum, brick, cedar or frame exterior construction ranging in size from 1,048 to 1,469 square feet of living area. These homes range in age from 96 to 143 years old.

One comparable has a partial basement and partial crawl space foundation and three comparables have basements. One comparable has central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 216 to 528 square feet of building area. The comparables sold from July 2017 to August 2021 for prices ranging from \$140,000 to \$213,000 or from \$105.45 to \$145.00 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$41,224 which would reflect a market value of approximately \$123,684 or \$134.44 per square foot of living area 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 \$47,593. The subject's assessment reflects a market value of \$142,793 or \$155.21 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Kane County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, Kane County Board of Review Member Michelle Abell wrote in a memorandum that while the subject was reduced by the Property Tax Appeal Board for tax year 2020, the subject is not an owner-occupied property and since the prior tax year "values have risen." The subject dwelling is presumed to be in average condition while the board of review comparables are admittedly superior in condition to the subject.

In addition, Abell argued that appellant's comparables #1 and #2 were sold in 2017 and thus not likely to be indicative of the subject's value in 2021, in addition to other notable differences between these homes and the subject. Appellant's comparable #3 was argued to have sold in "as-is" condition, with an outdated kitchen and bathroom along with a finished basement and a dwelling this is in below average condition. Appellant's comparable #4 according to assessment records contains 1,074 square feet of living area resulting in a sale price of \$144.23 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from 0.3 of a mile to 1 mile from the subject property. The comparables have sites ranging from 4,356 to 8,393 square feet of land area. The comparables are improved with either one-story or 1.5-story dwellings of frame, vinyl, stucco or "other" exterior construction. The dwellings range in size from 968 to 1,154 square feet of living area. The dwellings were built from 1878 to 1948. Three of the comparables are reported to have unfinished basements and one comparable has finished area. Each comparable has central air conditioning and three comparables each have a garage ranging from 352 to 480 square feet of building area. The comparables sold from June to December 2020 for prices ranging from \$170,000 to \$184,000 or from \$148.21 to \$182.85 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 parties submitted a total of nine 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 due to their sale dates in 2017 which are more remote in time to the lien date of January 1, 2021 and thus less likely to be indicative of the subject's estimated market value. In addition, the Board has given reduced weight to appellant's comparable #5 due to its larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 along with the board of review comparable sales which present varying degrees of similarity to the subject property. These most similar comparables sold from June 2019 to December 2020 for prices ranging from \$149,000 to \$184,000 or from \$142.18 to \$182.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$142,793 or \$155.21 per square foot of living area, including land, which is below the range established by the best comparable sales in this record in terms of overall value and within the range on a per-square-foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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



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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