



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

APPELLANT: Vijay Kumar & Dolly Gupta
DOCKET NO.: 22-02148.001-R-1
PARCEL NO.: 06-23-101-022

The parties of record before the Property Tax Appeal Board are Vijay Kumar & Dolly Gupta, the appellants, by attorney Stuart T. Edelstein, of Stuart T. Edelstein, Ltd., in Northbrook, 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: \$14,876
IMPR.: \$57,028
TOTAL: \$71,904

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 2022 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 one-story and part two-story single-family “farmhouse” dwelling of frame/sided exterior construction with approximately 1,746 square feet of living area.¹ The dwelling was constructed in 1880 for an approximate age of 142 years old. The board of review stated the home has “some updates” and the appellant’s appraiser described the home with an effective age of 30 years. Features include a full basement with finished area, central air conditioning and a two-car detached garage containing 528 square feet of building area. The property has an 8,621 square foot site and is located in Elgin, Elgin Township, Kane County.

¹ The description of the subject property has been drawn from both parties’ submissions as the board of review failed to provide a copy of the property record card as required. 86 Ill. Admin. Code Sec. 1910.40(a).

The appellants contend overvaluation as the basis of the appeal submitting a supporting brief and appraisal evidence. In the brief, appellants' counsel asserted, in part, that this property was the subject matter of appeals in prior years in Docket Nos. 19-02415 and 20-05192 in which the Property Tax Appeal Board rendered reductions based on the evidence of record and the parties' stipulation, respectively. The reduced total assessments for tax years 2019 and 2020 were \$51,948 and \$58,328, respectively. At the time the brief was filed, counsel also reported a pending tax year 2021 appeal as well. In this regard, the Board takes judicial notice that a no change decision was issued on December 19, 2023 in Docket No. 21-05543 based on the evidence of record. Lastly, as part of the 2022 Residential Appeal petition, the appellants reported the subject dwelling is **not** an owner-occupied residence.

In closing in the brief, counsel requested that the 2019 reduction in the subject's assessment as determined by the Property Tax Appeal Board be modified by the application of the applicable township equalization factors issued for tax years 2020, 2021 and 2022 as each of these tax years are within the same general assessment cycle in Kane County.²

In support of the overvaluation claim, the appellants submitted a brief along with an appraisal. As part of the brief, counsel for the appellants outlined the lack of interior updates to the dwelling since its purchase in 2009. Counsel also asserted "there are several areas where water damage is evident on the ceiling/walls of many rooms: living room, kitchen, front 1st floor bedroom, recreational room." In this regard, counsel cited to the appraiser's remarks on "Condition, Depreciation & Functional Utility" in the Addendum of the appraisal. (Addendum, p. 2 of 6)

The appellants' market value evidence consists of an appraisal using fee simple property rights prepared by Peter Petrovich, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was for potential tax protest. The appraiser inspected the subject on October 17, 2019 and confirmed that the subject has sustained water damage, which is documented by eight of the interior photographs in the report. Utilizing the sales comparison approach, Petrovich estimated the subject property had a market value of \$156,000 as of January 1, 2019. Despite that the appraiser disclosed the subject is located in a market area that is typically not used for rental or investment purposes, Petrovich also revealed that the subject was being rented at the time of viewing. (Addendum, p. 2 of 6)

The appraiser selected three comparable properties located either .51 or .73 of a mile from the subject. The comparable sites range in size from 6,336 to 12,000 square feet of land area and are improved with either "Queen Ann" or "farmhouse" style dwellings of frame/sided exterior construction. The homes range in size from 1,656 to 2,208 square feet of living area and range in age from 95 to 119 years old. Each home has a full basement, one with a partially finished recreation room, and each has central air conditioning. Two comparables have either one or four fireplaces and two comparables have either a one-car or a two-car garage. The comparables sold from July 2017 to March 2018 for prices ranging from \$145,000 to \$185,000 or from

² As set forth in Sec. 16-180 of the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180) The appellants' brief seeking a statutory "rollover" of the subject's prior years' assessment is a contention of law, which was not marked as a basis for this appeal. However, despite that contention of law was not a basis of this appeal, in order to fully address all issues raised, the Board will briefly address the claim in this decision.

\$70.20 to \$101.65 per square foot of living area, including land. After adjusting the comparables' sale prices for sales or financing concessions, date of sale/time, site size, quality of construction, condition, room count, gross living area, rooms below grade, garage/carport, porch/patio/deck and/or fireplaces, when compared to the subject, the appraiser estimated adjusted sale prices of the comparables ranging from \$155,900 to \$158,600, including land.

In reconciliation, the appraiser estimated a market value for the subject property of \$156,000 as of January 1, 2019. Based on the foregoing evidence and argument, 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 \$71,904. The subject's assessment reflects a market value of \$220,159 or \$126.09 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Kane County of 32.66% as determined by the Illinois Department of Revenue.

In response to the appellants' evidence and argument, the board of review contends that the subject property is not an owner-occupied dwelling and the sales data contained in the appraisal are "old" in that the sales occurred in 2017 and 2018. The board of review also noted that the photographs in the appraisal depict that updates have been made to the home "with some deferred maintenance" which the board of review contends is typical for such older dwellings.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales which the board of review contends have "updates" in these dwellings which "appear similar to the subject." Attached to the board of review evidence are two-page copies of the Multiple Listing Service (MLS) data sheets for each sale with one exterior photograph of the comparable dwelling.³ The comparable properties are located from .39 to .54 of a mile from the subject with sites ranging in size from 6,600 to 8,712 square feet of land area. The properties are each improved with a part 1-story and part 2-story dwelling, three of which are reported to have vinyl siding; no exterior construction was reported for comparable #4. The homes range in size from 1,545 to 1,767 square feet of living area and were built between 1898 to 1938. Comparables #1, #2 and #3 were described as having "some updates" and comparable #4 was described as "average." Each dwelling has a basement with finished area, central air conditioning and a two-car or a three-car garage ranging in size from 360 to 736 square feet of building area. Two comparables each have a fireplace. The comparables sold from July 2019 to August 2021 for prices ranging from \$211,000 to \$270,000 or from \$134.22 to \$161.97 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter and in response to the appellants' brief seeking a reduction in the subject's assessment based upon reductions issued in tax years 2019 and 2020, the Property Tax Appeal

³ The Board finds that there are five individual MLS data sheets where the first four relate to the comparables set forth in the grid analysis. The Board has not considered the fifth MLS data sheet at this property was not part of the Kane County Board of Review's grid analysis.

Board finds that, as part of the 2022 Residential Appeal petition, the appellants reported the subject dwelling is **not** an owner-occupied residence. As such, the Board further finds that the subject property is not qualified nor entitled to the statutory provisions of Sec. 16-185 of the Property Tax Code which provides, in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel **on which a residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

Based on the foregoing statutory provision and the fact the subject is not an owner-occupied dwelling, the Board finds that Sec. 16-185 of the Property Tax Code is not applicable to this pending appeal as requested in counsel's brief. (See also Standing Order #3)

For this Residential Appeal, 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 appellants submitted an appraisal report and the board of review submitted four comparable sales in a grid analysis in support of their respective positions before the Property Tax Appeal Board. The Property Tax Appeal Board has given little weight to the value conclusion set forth in the appraisal with a report date of October 2019 and analysis of comparable sales that occurred in 2017 and 2018. The Board finds that the sales contained in the appraisal presented by the appellants are dated for a lien date here for January 1, 2022. The appraisal also clearly states a value conclusion as of January 1, 2019, three years prior to the subject assessment date. Consequently, the Board finds that the appraiser's final conclusion of value is not a credible or reliable indicator of the subject's estimated market value as of January 1, 2022. The Board will, however, examine all sales in the record presented by the parties.

The record contains a total of seven comparable sales submitted by the parties in support of their respective positions before the Property Tax Appeal Board. The Board gave less weight to the three comparables contained in the appraisal, as each of these comparables sold in 2017 and 2018 and, thus, are less likely to be reflective of the subject's market value than the remaining comparables that sold more proximate to the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be the board of review comparables which each sold more proximate to the lien date and are similar to the subject in location, design, and some features. These four comparable sales sold from July 2019 to August 2021 for prices

ranging from \$211,000 to \$270,000 or from \$134.22 to \$161.97 per square foot of living area, land included. The subject's assessment reflects a market value of \$220,159 or \$126.09 per square foot of living area, land included, which is within the range established by the best comparables in the record in terms of overall value and below the range on a per-square-foot basis.

Based on the foregoing analysis and a considering appropriate adjustments to the best comparables for differences from the subject, the Board finds on this record that 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Vijay Kumar & Dolly Gupta, by attorney:
Stuart T. Edelstein
Stuart T. Edelstein, Ltd.
1250 Rudolph Road
Apt 1J
Northbrook, IL 60062

COUNTY

Kane County Board of Review
Kane County Government Center
719 Batavia Ave., Bldg. C, 3rd Fl.
Geneva, IL 60134