



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

APPELLANT: Chirag & Nidhi Patel
DOCKET NO.: 22-02996.001-R-1
PARCEL NO.: 16-05-15-301-015-0000

The parties of record before the Property Tax Appeal Board are Chirag & Nidhi Patel, the appellants, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$26,664
IMPR.:	\$0
TOTAL:	\$26,664

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final decision of the Will County Board of Review dated January 25, 2023 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 vacant site with 19,000 square feet of land area located in Homer Glen, Homer Township, Will County.

The appellants contend overvaluation as the basis of the appeal in this appeal filed in February 2023. In support of this argument, the appellants completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on May 15, 2022 for a price of \$80,000 or \$4.21 per square foot of land area. The property was purchased from “OOR” and the parties to the transaction were not related. The property was advertised for sale through “Sign, internet and/or auction.” The appellants provided a copy of the Chicago Title and Trust Company Master Statement which displayed a settlement date of May 9, 2022. The seller of the subject property was identified as Chicago Title Land Trust Company, as successor trustee. The appellants’ counsel, in a written memorandum, indicated the subject property was vacant land

and the board of review erred by including a building assessment in the final assessment. The appellants' counsel proffered a belief that the board of review would shortly rectify the error. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$26,664 which would reflect the subject's purchase price of \$80,000.

The appellant supplied a copy of the final decision for this parcel for tax year 2022 depicting a land assessment of \$36,793 and an improvement assessment of \$26,667 for a total assessment of \$63,460.

The board of review submitted its "Board of Review Notes on Appeal." As part of the evidence, the board of review indicated that a Certificate of Error request form had been processed on May 22, 2023 which reflected the removal of the building which have been incorrectly keyed.¹ The Board enclosed a printout from the Will County Real Estate System to reflect the corrected bill that was sent and a copy of the PTAX-203 Illinois Real Estate Transfer Declaration which reflected the sale was a land only purchase and the property had been advertised for sale.

Based on this evidence, the board of review requested the decision reflect the corrected assessment of \$26,667.

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

The appellants and board of review submitted documents supporting the recent purchase of the subject property. The board of review validated the appellants' claim that the property consisted of vacant land only and submitted evidence that a corrected tax bill was sent to the appellants.

As a result, the Board finds the only evidence of the subject's market value to be the sale of the subject property in May 2022 for a price of \$80,000. Both parties' evidence demonstrated the sale had the elements of an arms-length transaction. The appellants disclosed the parties to the transaction were not related and that the property was advertised for sale in a multiple listing service. In addition, the Board finds the board of review confirmed the sale date and price of the subject property and did not dispute the arm's length nature of the subject's sale transaction or to submit any other documentary evidence to suggest that duress may have been involved in the sale transaction. Based on this record, the Board finds a reduction in the subject's assessment final decision issued in January 2023 be reduced commensurate with the appellants' request.

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment notice once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered a decision. 1977 Ill.Atty.Gen.Op 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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

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APPELLANT

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