



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

APPELLANT: Promilla Das & Man Singh
DOCKET NO.: 22-04605.001-R-1
PARCEL NO.: 14-10-451-061

The parties of record before the Property Tax Appeal Board are Promilla Das & Man Singh, the appellants, 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: \$32,040
IMPR.: \$97,453
TOTAL: \$129,493

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 2-story dwelling with 3,386 square feet of living area. The dwelling was constructed in 1977. Features of the home include a basement, central air conditioning, a fireplace, and a 904 square foot garage. The property has a 23,958 square foot site and is located in Sugar Grove, Sugar Grove Township, Kane County.

The appellants raised a contention of law requested the subject's prior year assessment be rolled over to the 2022 tax year. The appellants contend the subject property is an owner-occupied residence that was the subject of an appeal before the Board the prior tax year as Docket No. 21-07926, in which the Board issued a decision lowering the subject's assessment to \$122,394 based on the agreement of the parties. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$122,394.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$138,068. The board of review disclosed 2019 was the first year of the general assessment cycle and that an equalization factor of 1.0580 was applied to all non-farm properties in Sugar Grove Township in 2022. The board of review offered to stipulate to an assessment of \$129,493.

The appellants rejected the board of review's offer to stipulate to an assessment of \$129,493.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2021 tax year under Docket No. 21-07926 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$122,394. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period and an equalization factor of 1.0580 was applied in Sugar Grove Township in 2022. Furthermore, the decision of the Property Tax Appeal Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$129,493 ($\$122,394 \times 1.0580$), which is less than the 2022 assessment of the subject property of \$138,068. Thus, the Board finds a reduction in the subject's assessment is 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: June 18, 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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COUNTY

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