FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ashvin Patel
DOCKET NO.: 23-03513.001-R-1
PARCEL NO.: 06-20-372-012

The parties of record before the Property Tax Appeal Board are Ashvin Patel, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:	$35,981
IMPR.:	$109,735
TOTAL:	$145,716

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2023 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 aluminum or vinyl siding exterior construction with 3,479 square feet of living area. The dwelling was constructed in 2006. Features of the home include a basement with finished area,[1] central air conditioning, a fireplace, and a 393 square foot garage. The property has a 10,704 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 16, 2024 for a price of $269,000. The appellant completed Section IV of the appeal petition disclosing the parties to the

[1] The parties differ regarding the subject's features. The Board finds the best evidence of features is found in the board of review's evidence which includes a listing sheet for a 2011 sale of the subject, indicating the subject has finished basement area and a fireplace.

sale were related, the property was not advertised for sale, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the appellant presented copies of a settlement statement and a Warranty Deed, both depicting the sellers as Rakesh Patel and Paulomi Patel and the buyers as Priti Patel and Ashvin Patel. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $145,716. The subject's assessment reflects a market value of $437,192 or $125.67 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[2]

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales located within 0.41 of a mile from the subject. The parcels range in size from 10,000 to 15,898 square feet of land area and are improved with 2-story homes of fiber cement, vinyl, vinyl and brick, aluminum and brick, or fiber cement and brick exterior construction. The homes range in size from 2,740 to 3,911 square feet of living area and were built from 2005 to 2007. Each home has a basement, three of which have finished area, central air conditioning, and a garage ranging in size from 393 to 640 square feet of building area. Four homes each have a fireplace. The comparables sold from May 2021 to October 2022 for prices ranging from $410,000 to $500,000 or from $127.08 to $158.83 per square foot of living area, including land.

The board of review noted the parties to the subject’s sale appear to be related which may have affected its sale price and further noted the subject was not listed for sale. Based on this evidence, the board of review requested confirmation of the subject’s 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.Adm.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.Adm.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 appellant presented evidence of a July 2024 sale of the subject and the board of review presented nine comparable sales in support of their respective positions before the Board.

The Board finds the best evidence of market value in the record to be the board of review’s comparables #1 through #6, which sold proximate in time to the assessment date and are similar to the subject in dwelling size, age, location, site size, and features, although five of these comparables lack finished basement area that is a feature of the subject, suggesting upward

[2] Section 1910.50(c)(1) of the Board’s procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from $410,000 to $500,000 or from $127.08 to $158.83 per square foot of living area, including land. The subject's assessment reflects a market value of $437,192 or $125.67 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a per square foot basis. The Board gave less weight to the board of review's comparables #7, #8, and #9, which sold less proximate in time to the assessment date than the other sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and did not have the elements of an arm's length transaction as it was sold between related parties and was not advertised or exposed on the open market. Based on this record, the Board finds the subject's assessment is reflective of market value and 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: ____________ ____________

C E R T I F I C A T I O N

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: November 19, 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

Ashvin Patel, by attorney:
Brian P. Liston
Law Offices of Liston & Tsantilis, P.C.
200 S. Wacker Drive
Suite 820
Chicago, IL 60606

COUNTY

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