



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

APPELLANT: Jignesh Patel
DOCKET NO.: 24-01119.001-R-1
PARCEL NO.: 08-13-352-013

The parties of record before the Property Tax Appeal Board are Jignesh Patel, the appellant, by attorney Ryan Schaeffges of the Law Office of Ryan Schaeffges, P.C. in Wheeling; 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: \$49,554
IMPR.: \$349,156
TOTAL: \$398,710

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 2024 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 two-story dwelling of brick and frame exterior construction with 4,785 square feet of living area.¹ The dwelling was constructed in 2006 and is approximately 18 years old. Features of the home include a 2,970 square foot walkout basement with 2,000 square feet of finished area, central air conditioning, four fireplaces and an 825 square foot garage. The property has an approximately 20,697 square foot site and is located in St. Charles, Campton Township, Kane County.

¹ The subject's property record card provided by the board of review disclosed the subject has a brick and frame exterior, a 2,970 square foot walkout basement with 2,000 square feet of basement finish, which were not refuted by the appellant. The board of review also provided the Multiple Listing Service (MLS) printout from the subject's 2019 sale which depicts a walkout basement finished with a recreation room, stone fireplace, bar, bonus room/bedroom, full bath and top of the line private theater.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that have the same assessment neighborhood code and are located approximately 1 or 4 blocks from the subject property. The comparables have sites that range in size from 19,992 to 33,419 square feet of land area. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,605 to 4,973 square feet of living area. The dwellings are 13 or 17 years old. The appellant reported that the comparables each have an unfinished basement, central air conditioning, one or two fireplaces and a garage ranging in size from 962 to 1,292 square feet of building area. The comparables sold from April to December 2023 for prices ranging from \$1,030,000 to \$1,078,000 or from \$216.77 to \$223.67 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$350,864, which would reflect a market value of \$1,052,697 or \$220.00 per square foot of living area, including land, when using 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 \$398,710. The subject's assessment reflects a market value of \$1,196,250 or \$250.00 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal, the board of review submitted a memorandum prepared by Michelle Abell, Kane County Deputy Supervisor of Assessments. Abell argued that the appellant did not report the subject basement was a walkout with finished area. Abell pointed out differences between the appellant's comparables and subject. Abell contended the appellant's comparable #1 should receive little to no weight since the dwelling had differed maintenance issues, as depicted in the MLS printout, which would affect the purchase price. The assessor also contended that the appellant's comparable #2 has a finished walkout basement.

In support of its contention of the correct assessment the board of review, through the county assessor submitted information on four comparables that have the same assessment neighborhood code as the subject and are located from .16 to .26 of a mile from the subject property. The comparables have sites that range in size from 20,421 to 23,242 square feet of land area. The comparables are improved with two-story dwellings of brick, stone and cedar, or brick, stone and other exterior construction ranging in size from 3,930 to 4,816 square feet of living area. The dwellings were built from 2000 to 2003. The comparables each have a basement ranging in size from 2,095 to 3,300 square feet with 1,200 to 2,000 square feet of finished area, two of which are walkouts. Each comparable has central air conditioning, two fireplaces and a garage ranging in size from 686 to 1,258 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from June 2023 to May 2024 for prices ranging from \$1,050,000 to \$1,350,000 or from \$264.74 to \$283.91 per square

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

foot of living area, including land. The board of review's submission included Multiple Listing Service (MLS) printouts for each of the county's comparables.

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.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 seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1, which according to the board of review and the MLS printout had deferred maintenance at the time of the sale calling into question the condition of the property, which was not refuted by the appellant. The Board has given reduced weight to board of review comparable #3 due to its smaller dwelling size when compared to the subject and it has an inground swimming pool, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, along with board of review board of review comparables #1, #2 and #4, which sold proximate in time to the lien date at issue. The Board finds these five comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables sold from April 2023 to May 2024 for prices ranging from \$1,030,000 to \$1,350,000 or from \$222.97 to \$283.91 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,196,250 or \$250.00 per square foot of living area, including land, which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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: _____

December 23, 2025



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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