



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

APPELLANT: Kaustuva Pattanaik
DOCKET NO.: 24-00648.001-R-1
PARCEL NO.: 05-12-279-011

The parties of record before the Property Tax Appeal Board are Kaustuva Pattanaik, the appellant, by attorney William Blanchard, of Blanchard Law Group, in Geneva, 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: \$27,638
IMPR.: \$138,527
TOTAL: \$166,165

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 is improved with a two-story dwelling of frame and brick exterior construction. The dwelling was constructed in 2022 and is approximately 2 years old. Features of the home include a partial basement, 2½ bathrooms, central air conditioning, an attached 440 square foot garage, and a porch. The property is located in Elgin, Plato Township, Kane County.

Description Disputes

As part of the appeal and as set forth in Section III of the Residential Appeal petition, the appellant contends the subject dwelling contains 2,717 square feet of living area and has a lot size of 10,376 square feet of land area. As documentary support, the appellant submitted a copy of the Multiple Listing Service (MLS) data sheet related to the sale depicting the property was listed for sale for 40 days and “approximate square footage” of 2,717 including a disclaimer as to

square footage and other details “is deemed reliable but not guaranteed and should be personally verified through personal inspection by and/or with appropriate professionals.” The MLS data sheet also depicts the lot size as “less than .25 acre.” A copy of the Illinois Real Estate Transfer Declaration reports the sale of the subject property listing for “lot size or acreage” 2,717, reiterating the purchase price, and that the property had been advertised prior to sale. Exhibit H identified as Sale and Closing Broker’s Form reiterates the purchase price and depicts the lot size as 10,376 square feet or .2382-acres. A copy of a property characteristics sheet from the Plato Township Assessor’s website depicts a lot size of 10,890 square feet or .25-acre and a dwelling size of 2,848 square feet among other details of the property. The printout also reiterates the date of sale and sale price reported by the appellant. Lastly, a copy of the Settlement Statement was submitted depicting the sale date of March 4, 2022 with a sales price of \$438,840 and a single brokerage commission paid as part of the sale transaction.

The subject property record card supplied by the board of review includes a schematic drawing depicting exterior measurements of the subject dwelling in order to arrive at the size conclusion of 2,848 square feet of living area. Moreover, the Board finds, using its specialized knowledge and expertise, the most common dwelling size determination used by assessing officials is based upon exterior measurements. Similarly, on this record, the Board finds the subject lot contains 10,890 square feet of land area or .25-acre which is the best, most consistent data and not adequately refuted by the appellant’s reliance upon brokers and other third parties.

The appellant did not provide any expert documentation involving exterior measurements of the subject dwelling to refute the property record card data. Likewise, the appellant did not provide land survey data or other recorded plat information concerning the subject parcel in order to refute the assessor’s determination of a lot size of .25-acre for the subject.

As presented on this record, the Property Tax Appeal Board finds the subject dwelling contains 2,848 square feet of living area and has a lot size of 10,890 square feet of land area. While both of the foregoing sizes were disputed by the appellant, the Board finds the appellant’s reliance was misplaced upon data issued by the builder, data published by listing agents, and/or data published by brokerage sites. As to the dwelling size determinations, there is no evidence as to how the size was calculated and no schematic drawing to support the calculation. The Property Tax Appeal Board has given no weight to the dwelling size and lot size information reported in the documents supplied by the appellant. Moreover, the documentation related to the sale merely describes the lot as “less than .25 acre” whereas the subject’s property record card depicts a lot size of .25 acre.

Merits

The appellant's appeal is based on overvaluation challenging both the land and improvement assessments. In support of this overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on March 4, 2022, for a price of \$438,840 or \$154.09 per square foot of living area, including land. The appellant reported the seller was D R Horton, Inc.-Midwest, the parties to the transaction were not related and the property was sold through a Realtor. The property was reportedly advertised for a period of 40 days in the local paper, Multiple Listing Service (MLS) and with the owner’s sales office and brokerage websites. The sale was not due to a foreclosure action and was not sold using a contract for deed.

Based on this evidence, beside the dwelling and lot size claims, the appellant requested a reduction in the subject's land and improvement assessments to a total of \$146,280 which would reflect a market value of \$438,884 when applying 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 \$166,165. The subject's assessment reflects a market value of \$498,545 or \$175.05 per square foot of living area, land included, when using a dwelling size of 2,848 square feet and the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales along with a copy of the subject's property record card and MLS data sheets for each of the comparable properties presented.² As depicted in the grid analysis, the comparables are each located in the same neighborhood code as the subject. The parcels range in size from 8,276 to 13,504 square feet of land area which are each improved with a two-story dwelling of frame, frame and brick or frame and stone exterior construction. The dwellings were built between 2013 and 2024 and thus range in age from new construction to 11 years old. The homes range in size from 2,660 to 2,932 square feet of living area. Each comparable has a basement, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. Comparables #1 and #6 each have a fireplace. Five comparables each have a porch and comparable #6 also has a patio. The comparables sold from June 2023 to November 2024 for prices ranging from \$494,990 to \$539,990 or from \$173.80 to \$189.60 per square foot of living area, including land.

The board of review also submitted a landscape chart apparently published by MRED (Midwest Real Estate Data) depicting rising "resale prices for single family homes" from the period January 2020 to January 2024. No other explanation of the chart data was provided with the submission. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant presented a nine-page memorandum along with Exhibits A, B and C. The appellant contends the reported dwelling size for the subject, a Henley model, is incorrect as are the dwelling sizes set forth for three of the six comparables presented by the board of review. As such the sales price per square foot set forth in the grid is erroneous and under the Board's procedural rules cannot now be altered by the board of review. Thus, the appellant has argued in rebuttal for various adjustments to these comparables based upon "corrected" dwelling sizes, for differences in lot size when compared to the subject, and/or for differences in garage capacity when compared to the subject. As to these criticisms, the appellant has relied upon MLS data sheets as to purported dwelling size. In summary, the appellant argued that the board of review

¹ 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 issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

² The MLS data sheets depict dwelling sizes from 2,660 to 2,932 square feet, where comparables #3, #4 and #5 each depict a dwelling size of 2,717 square feet with the same disclaimer identified in the appellant's evidentiary presentation.

comparable sales grid presented inaccurate data for each property. Given the inaccuracies, the appellant contends that little to no weight should be afforded to the board of review evidence.

Appellant's Exhibit A is a document described as "builder's representation" of the Henley model which also was utilized in the MLS and by the brokerage community. The document does not include a schematic drawing in support of the reported dwelling size.

Exhibit B is described as a listing of 16 Henley Model sales in 2022 and 2023. The list includes parcel numbers, street addresses, sale dates, full basement/full basement with walkout, bathroom count and either 2-car or 3-car garages. However, there are no identified sales price and there are no stated dwelling sizes. It is the appellant's assertion that this list depicts sales of properties more similar to the subject which could have been presented by the board of review. Close examination of Exhibit B, reveals that board of review comparable sales #3, #4 and #5 are depicted on this list; as reported by the board of review, these properties sold in June 2023 for prices of either \$494,990 or \$539,990 or for \$173.80 and \$189.60 per square foot of living area, including land.

Also as part of its rebuttal, the appellant notes the board of review did not challenge the arm's length nature of the subject's sale transaction or refute the presumption that the purchase price was reflective of market value [at the time of the sale].

Next, in Exhibit C, the appellant presented five prior decisions of the Property Tax Appeal Board and as part of the memorandum, argued how each prior decision is supportive of the appellant's arguments in this proceeding.

In surrebuttal, the board of review responded to the aforesaid rebuttal submission, noting in part, that the appellant's original submission included a copy of the subject's property record card depicting a dwelling size of 2,848 square feet. Likewise, the board of review submitted a copy of the subject's property record card which includes a schematic drawing in support of the concluded dwelling size. The board of review further reports an inquiry made with Janet Rousch, Plato Township Assessor, who reported each dwelling is measured from the outside; promotional data from a builder may be used to ascertain open foyers and integral garages, "but normally builders dimensions aren't much help." The board of review also asserted that residential appraisers typically rely upon assessor's dwelling calculations.

However, the board of review acknowledges an error was made in the dwelling size of board of review comparable #2 which should be 2,868 square feet, rather than 2,932 square feet as set forth on the grid analysis. Using the corrected dwelling size, this property presents a sale price per square foot of \$183.05, not \$179.06 as shown in the grid analysis. Also included in the surrebuttal are copies of the property record cards for the six comparables presented by the board of review which is argued to be in response to the rebuttal and "verify" where the data was originally obtained.

Conclusion of Law

To reiterate the Board's findings made previously in this appeal, the subject dwelling is best described as containing 2,848 square feet of living area which is depicted in a schematic drawing

using exterior measurements as shown on the property record card filed in this appeal by the board of review. Likewise, the Board finds the best evidence of the subject lot size is also contained in the property record card reporting a land area of .25-acres or 10,890 square feet of land area.

Besides contesting the dwelling size and lot size, for purposes of this 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 appellant has relied upon the subject's unrefuted purchase prices as of March 2022, a date approximately 21 months prior to the lien date at issue herein of January 1, 2024, for a price of \$438,840 whereas the board of review supplied six suggested comparable sales located in the subject's subdivision which sold from June 2023 to November 2024, or from 6 months or less before the lien date at issue up to 11 months after the lien date at issue for the Board's consideration.

The Board has given reduced weight to the subject's March 2022 purchase price which is most remote in time to the valuation date herein of January 1, 2024. The Board has given reduced weight to board of review comparable #6, due to its older age of 11 years, when compared to the subject and other comparable sales in the record which are more similar in age to the subject dwelling. The Board has given reduced weight to board of review comparables #1 and #2, which are each brand-new construction and which differ in dwelling size from the subject property.

The Board finds the best evidence of market value in the record to be board of review comparable sales #3, #4 and #5, which are either 1 or 3 years old, thus bracketing the subject's age. These lots contain either 10,019 or 11,761 square feet of land area which also brackets the subject's lot size of 10,890 square feet. The dwellings are each identical in size to the subject containing 2,848 square feet of living area and have similar amenities, except each comparable has a larger garage than the subject necessitating downward adjustments to make the comparables more equivalent to the subject property. These properties also sold proximate in time to the assessment date at issue. The comparables sold in June 2023, 6 months prior to the lien date, for prices of \$494,990 and \$539,990 or of \$173.80 or \$189.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$498,545 or \$175.05 per square foot of living area, including land, which is within the range established by the best, most recent comparable sales and properties most similar to the subject in this record.

Based on this record and after considering appropriate adjustments to the best comparable sales for differences from the subject property such as lot size and garage size, the Board finds the subject property is not overvalued based on its assessment 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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