



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

APPELLANT: Sethukumar Reddy Karri
DOCKET NO.: 24-00667.001-R-1
PARCEL NO.: 06-18-410-001

The parties of record before the Property Tax Appeal Board are Sethukumar Reddy Karri, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$39,827
IMPR.: \$102,014
TOTAL: \$141,841

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 parties appeared before the Property Tax Appeal Board for a hearing at the Kane County Government Center in Geneva pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Kelsie Frank, and appearing on behalf of the Kane County Board of Review was Michelle Abell, Deputy Supervisor of Assessments, along with witness, Terra De Baltz, Deputy Assessor for Elgin Township.

The subject property consists of a 2-story dwelling of frame exterior construction with 3,000 square feet of living area. The dwelling was constructed in 2021 and is approximately 3 years old. Features of the home include a basement, central air conditioning and a 400 square foot garage. The property has a 10,890 square foot site and is located in Elgin, Elgin Township, Kane County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .38 of a mile from the subject. The comparables are improved with two-story dwellings that range in size from 2,958 to 3,080 square feet of living area. The homes are 3 to 6 years old and have basements. Each comparable has central air conditioning and a garage ranging in size from 420 to 484 square feet of building area. Their improvement assessments range from \$89,196 to \$101,079 or from \$29.85 to \$33.08 per square foot of living area. At the hearing appellant's counsel requested that the Property Tax Appeal Board issue a no change decision for this case after looking at their evidence in comparison with the evidence the assessor provided. Counsel further acknowledged that the appellant's comparables are outside the subject neighborhood and are different model homes but are still similar type homes.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,841. The subject property has an improvement assessment of \$102,014 or \$34.00 per square foot of living area.

In written response and at the hearing, the board of review argued the appellant's comparables are different model homes and only comparable #1 is located in the same subdivision as the subject whereas the board of review comparables are in the same subdivision (West Point Gardens) as the subject and identical in dwelling size. The board of review noted the other four comparables submitted by the appellant are located in Tall Oaks subdivision.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located in the same subdivision as the subject and within .25 of a mile from the subject. The comparables are improved with two-story dwellings with each containing 3,000 square feet of living area. The homes were constructed in 2018 and 2021. Each comparable has a basement, central air conditioning and a garage with 400 square feet of building area. Their improvement assessments range from \$103,049 to \$110,662 or from \$34.35 to \$36.89 per square foot of living area.

Based on this evidence the board of review asserted the subject is under assessed and therefore, requested the Property Tax Appeal Board increase in the subject's improvement assessment to \$103,050 or \$34.35 per square foot of living area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 presented ten equity comparables for the Board's consideration. The Board finds the appellant's comparables are different model homes, four of which are located in a different

subdivision when compared to the subject. However, the appellant's comparables are similar to the subject in age, dwelling size and most features. The Board finds the board of review comparables are the same model home located in the same subdivision as the subject which are identical to the subject in dwelling size and some features. These ten comparables have improvement assessments ranging from \$89,196 to \$110,662 or from \$29.85 to \$36.89 per square foot of living area. The subject's improvement assessment of \$102,014 or \$34.00 per square foot of living area falls within the range established by the comparables in this record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified. The Board further finds the evidence does not support an increase in the subject's assessment as requested by the board of review.

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: March 17, 2026



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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