FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Radhakrishna Madabhushi
DOCKET NO.: 25-02221.001-R-1
PARCEL NO.: 05-12-248-003

The parties of record before the Property Tax Appeal Board are Radhakrishna Madabhushi, 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 ***An Increase*** 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:	$29,791
IMPR.:	$167,788
TOTAL:	$197,579

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 2025 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 frame and brick exterior construction with 3,154 square feet of living area. The dwelling was constructed in 2022 and is approximately 3 years old. Features of the home include a lookout basement, central air conditioning, and a 672 square foot garage. The property has an approximately 10,454 square foot site and is located in Elgin, Plato Township, Kane County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables located in the same assessment neighborhood code and within 1.27 miles of the subject. The comparables are improved with 2-story dwellings ranging in size from 2,862 to 3,550 square feet of living area. The homes range in age from 4 to 13 years old. Each comparable has a basement and a garage ranging in size from 440 to 680 square feet of building

area. Five comparables have central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from $116,229 to $165,288 or from $40.61 to $48.74 per square foot of living area.

The appellant disclosed on the Residential Appeal petition that the subject property is an owner occupied residence.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $142,845 or $45.29 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $188,768. The subject has an improvement assessment of $158,977 or $50.40 per square foot of living area. The board of review also stated "2024 PTAB decision reducing to $183,300. Per Standing Order No. 3, subject is owner occupied, the 2025 assessment should be $197,579, which is $183,300x1.0779(2025 factor). County asks for increase. Appellant comp #4 not in subject's neighborhood."

In support of its contention of the correct assessment, the board of review submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board pertaining to the subject property for the 2024 tax year under Docket Number 24-00646. In that appeal, the Property Tax Appeal Board issued a decision based upon the evidence in the record lowering the subject's assessment to $183,300. The board of review explained that the subject's 2025 assessment should be $197,579 after the application of the 2025 Plato Township equalization factor of 1.0779, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In further support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located in the same assessment neighborhood code and within .32 of a mile of the subject property. The comparables are improved with 2-story dwellings of frame and brick or frame exterior construction ranging in size from 2,848 to 3,627 square feet of living area. The homes were built from 2015 to 2023. Each comparable has a basement, central air conditioning, and a garage ranging in size from 550 to 693 square feet of building area. The comparables have improvement assessments ranging from $142,570 to $191,793 or from $50.06 to $55.68 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board in tax year 2019 under Docket Number 24-00646. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to $183,300 based on an agreement by the parties. The Property Tax Appeal Board finds the record disclosed that the Kane County quadrennial general assessment period began with the 2023 tax year and continues through the 2027 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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 this record disclosed that the subject property is an owner-occupied dwelling and that the 2024 and 2025 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2024 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax year 2025 township equalization factor of 1.0779, was applied in Plato Township, which was unrefuted by the appellant. Therefore, applying section 16-185 of the Property Tax Code results in an increased total assessment of $197,579.

The parties submitted fourteen equity comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables #1, #2, #3, #4 and #6 and the board of review’s comparables #1, #2 and #4 through #8 which are less similar to the subject in age, dwelling size, location and/or lack of central air conditioning, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant’s comparable #5 and the board of review’s comparable #3 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments of $152,610 and $162,839 or $46.87 and $51.63 per square foot of living area. The subject's improvement assessment of $158,977 or $50.40 per square foot of living area is bracketed by the two best comparables in this record. After considering appropriate adjustments to the two best comparables for differences from 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.

Based on this record the Board finds a reduction in the subject's assessment is not justified. Furthermore, the Board finds, as articulated in Standing Order No. 3, that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) mandates an increase in the subject's assessment.

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: October 20, 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 9-215 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

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