FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Pranav Koshiya
DOCKET NO.: 25-02259.001-R-1
PARCEL NO.: 09-24-372-016

The parties of record before the Property Tax Appeal Board are Pranav Koshiya, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$60,624
IMPR.:	$177,075
TOTAL:	$237,699

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 brick and cedar exterior construction with 3,364 square feet of living area. The dwelling was constructed in 2006. Features of the home include an unfinished English basement, central air conditioning, 3.5 baths, a fireplace and a 691 square foot garage. The property has a 10,890 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .17 of a mile from the subject. The comparables are described as 2-story dwellings of wood lap exterior construction ranging in size from 3,142 to 3,659 square feet of living area. The dwellings were constructed from 2001 to 2008. Each home has an unfinished basement, central air conditioning, one fireplace, 2 or 2.5 baths and a garage ranging in size from

659 to 705 square feet of building area. The comparables have improvement assessments ranging from $149,640 to $171,700 or from $44.43 to $49.02 per square foot of living area. Based on this evidence the appellant requests a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $237,699. The subject property has an improvement assessment of $177,075 or $52.64 per square foot of living area.

In response to the appeal the board of review submitted a letter from the Kane County Assessment office that critiqued the appellant's comparables.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within .31 of a mile from the subject. The comparables are described as 2-story dwellings of brick and frame exterior construction ranging in size from 2,938 to 3,649 square feet of living area. The dwellings were built from 2001 to 2006 and have basements, three of which are English design and one has finished area. Each home has central air conditioning, 3.5 or 4 baths, one fireplace, and a garage ranging in size from 661 to 729 square feet of building area. The comparables have improvement assessments ranging from $171,137 to $203,231 or from $52.53 to $58.73 per square foot of living area. Based on this evidence the board of review requests confirmation of the subject's assessment.

In rebuttal, the appellant' counsel asserted board of review comparables #4 and #5 have finished basements and are not similar to the subject.

Conclusion of Law

The appellant contend 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 submitted ten equity comparables for the Board's consideration. The Board gives less weight to board of review comparables #4 and #5 which have finished basements when compared to the subject's unfinished basement.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1, #2 and #3 which are more similar to the subject in location, age, dwelling size and features. The comparables had improvement assessments that ranged from $149,640 to $203,231 or from $44.43 to $55.70 per square foot of living area. The subject's improvement assessment of $177,075 or $52.64 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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.

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 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 9-215 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

AGENCY

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