



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

APPELLANT: Maria Sikon  
DOCKET NO.: 19-00264.001-R-1  
PARCEL NO.: 16-05-22-206-045-0000

The parties of record before the Property Tax Appeal Board are Maria Sikon, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. in Chicago; and the Will County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **a reduction** in the assessment of the property as established by the **Will** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$35,884  
**IMPR.:** \$150,764  
**TOTAL:** \$186,648

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 Traditional style, two-story dwelling of brick, siding and stone exterior construction with 3,772 square feet of living area. The dwelling was constructed in 2006 and is approximately 13 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage with 790 square feet of building area.<sup>1</sup> The property has a .511-acre or approximately 22,259 square foot site and is located in Homer Glen, Homer Township, Will County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$525,000

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<sup>1</sup> The Board finds the best evidence of the description of the subject property's site size, foundation type and garage size are found in the property record card provided by the board of review, as the appellant's appraiser provided conflicting descriptions of the subject property in the appraisal report

as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser. The intended use of the appraisal was for an appeal of the assessment of the subject property. The appraiser noted the subject property receives average maintenance compared to this neighborhood and competing area as depicted in supporting photographs.

In the "Description of the Improvements" section of the appraisal, the appraiser described the subject dwelling as featuring a partial basement containing 753 square feet, of which 80% is finished and a two-car garage, while the appraiser reported that the subject dwelling features a 1,980 square foot unfinished basement and a three-car garage in the grid analysis of the "Sales Comparison Approach" section of the appraisal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser chose five comparables sales located from .13 to .46 of a mile from the subject property. The comparables were described as Traditional, Colonial or Georgian style dwellings that range in size from 3,525 to 4,093 square feet of living area and in age from 2 to 18 years old. Each comparable has a basement with three having finished area, one of which features a kitchen, a wine cellar and a theatre. The comparables each have central air conditioning, four comparables have either one or two fireplaces and each comparable has a three-car garage. The comparables sold from February 2017 to December 2018 for prices ranging from \$485,000 to \$600,000 or from \$118.70 to \$170.21 per square foot of living area, including land. The appraiser adjusted the comparables for location, sales or financing, view, quality construction, age, condition, gross living area, room count and differing features to arrive at adjusted prices ranging from \$486,000 to \$548,500 or from \$118.94 to \$155.60 per square foot of living area, including land. As a result, the appraiser arrived at an estimated market value for the subject of \$525,000 or \$139.18 per square foot of living area, including land, as of January 1, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$175,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,951. The subject's assessment reflects a market value of \$599,194 or \$158.85 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Will County of 33.37% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter from the Homer Township Assessor. The assessor critiqued the comparables chosen by the appellant's appraiser. The assessor argued that appraisal comparable #5 sold in February 2017 which is the least proximate sale from the January 1, 2019 valuation date and should be given less weight. The assessor asserted that some of the comparables used in the appraisal were not from the appellant's subdivision and should be given less weight.

In support of its contention of the correct assessment of the subject property, the board of review through the township assessor, submitted a grid analysis and property record cards of the subject and three comparable sales located from .13 to .96 of a mile from the subject property, one of which is located within the subject's neighborhood code. Comparable sale #1 is a duplicate of

comparable sale #3 in the appellant's appraisal report. The comparables have sites that range in size from 15,191 to 22,843 square feet of land area. The comparables are improved with two-story dwellings of brick, siding and stone exterior construction ranging in size from 3,206 to 3,525 square feet of living area. The dwellings were each built in 2016. Each comparable has a basement, central air conditioning, one fireplace and a garage ranging in size from 767 to 908 square feet of building area. The comparables sold from June 2017 to November 2018 for prices ranging from \$600,000 to \$734,000 or from \$170.21 to \$210.38 per square foot of living area, including land.

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

In written rebuttal, counsel for the appellant argued that the comparable sales presented by the board of review were unadjusted raw sales. Counsel critiqued the board of review comparables and asserted that each comparable is far superior to the subject in terms of customization and amenities. In support of these claims, the appellant provided Multiple Listing Service sheets and photographs of each of the board of review comparables.

### **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 a reduction in the subject's assessment is warranted.

In support of their arguments before the Property Tax Appeal Board, the appellant submitted an appraisal report estimating the subject property had a market value of \$525,000 as of January 1, 2019, while the board of review submitted three comparable sales, one of which was also utilized by the appellant's appraiser.

The Board gives less weight to the value conclusion in the appellant's appraisal. The board finds it problematic that the appraiser provided conflicting descriptions of the subject property in the appraisal. The Board finds the appraiser's comparable #5 had a sale date which occurred in February 2017, 22 months prior to the assessment date at issue, thus less indicative of the subject's market value as of January 1, 2019. Lastly, the appraiser made inconsistent adjustments for differences in quality construction, condition and room count. These factors undermine the creditability of the appraiser's value conclusion. Therefore, the Board will analyze the raw sales data in the appraisal.

The record contains seven comparable sales for the Board's consideration, as one comparable is common to both parties. The Board gives less weight to comparables #3, #4 and #5 chosen by the appellant's appraiser, which differ from the subject in age, basement finish and/or had a sale which occurred 22 months prior to the assessment date at issue. The Board gives reduced weight to the comparables submitted by the board of review which differ from the subject in age and/or location.

The Board finds the best evidence of market value in the record to be the appellant's appraiser's comparables #1 and #2. These two comparables have varying degrees of similarity when compared to the subject. They sold in December 2017 and February 2018 for prices of \$565,000 and \$505,000 or for \$138.04 and \$142.62 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$599,194 or \$158.85 per square foot of living area, including land, which is above the two best comparable sales in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction in the subject's assessment is 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.



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Chairman



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Member

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Member



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Member



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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: July 20, 2021



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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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