



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

APPELLANT: Marian & Elizabeth Witowski  
DOCKET NO.: 19-00269.001-R-1  
PARCEL NO.: 16-05-09-401-010-0000

The parties of record before the Property Tax Appeal Board are Marian & Elizabeth Witowski, the appellants, 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:** \$37,597  
**IMPR.:** \$149,070  
**TOTAL:** \$186,667

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 two-story, French Provincial style dwelling of brick exterior construction with 4,417 square feet of living area.<sup>1</sup> The dwelling was constructed in 2003 and is approximately 16 years old. Features of the home include an unfinished walk-out basement, central air conditioning, one fireplace, four balconies with a total size of approximately 971 square feet, an 846 square foot concrete patio and a three-car garage with 860 square feet of

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<sup>1</sup> The Board finds the best evidence of the description of the subject dwelling and characteristics was presented in property record card provided by the board of review which contained a detailed schematic diagram and the calculations of the subject's dwelling size and characteristics. The appellant's appraisal did not include a schematic diagram depicting the size and characteristics of the subject dwelling and the related calculations.

building area. The property has an approximately 44,939 square foot site and is located in Homer Glen, Homer Township, Will County.<sup>2</sup>

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$560,000 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 residence is in good condition; physical depreciation is due to normal wear and tear; the subject property receives average maintenance compared to this neighborhood and competing area; no repairs required; and the quality of construction is above average. The appraiser included a picture addendum in the appraisal report.

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 four comparables sales located from .21 to 1.37 miles from the subject property. The comparables have sites that range in size from 23,087 to 54,450 square feet of land area. The comparables were described as Contemporary, Georgian or Traditional style dwellings that range in size from 3,362 to 4,464 square feet of living area. The dwellings range in age from new to 16 years old. Each comparable has a basement with finished area, two of which are a walk-out design. The comparables each have central air conditioning, one or two fireplaces and a three-car or a four-car garage. The comparables sold from April 2017 to June 2018 for prices ranging from \$450,000 to \$662,440 or from \$100.81 to \$177.03 per square foot of living area, including land. The appraiser adjusted the comparables for site size, age, condition, gross living area, basement size, basement finished area and differing features to arrive at adjusted prices ranging from \$530,000 to \$606,440. As a result, the appraiser arrived at an estimated market value for the subject of \$560,000 as of January 1, 2019.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$186,667 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 \$212,993. The subject's assessment reflects a market value of \$638,277 or \$144.50 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 and a grid analysis reiterating the comparables found in the appellants' appraisal. The assessor asserted that the appraisal comparable #3 was built in 2016 and is located in a subdivision where all homes are newer and built within the last four years. The assessor also asserted that appraisal comparable #4 is 1,000 square feet smaller than the subject. The assessor

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<sup>2</sup> The parties differ as to the site size of the subject property. The appraiser reported the subject's site size as 44,939 square feet of land area, while the board of review reported the subject's site size as 43,994 square feet of land area. The Board finds the best evidence of the subject's site size is found in the appellants' appraisal, where the appraiser included a copy of the subject property's plat of survey.

argued that the subject's flex-core balconies stretch along the back of the home which was only noted as four balconies in the appellant's appraisal. The assessor noted that the appraiser's adjustments did not seem adequate enough to compensate. Photographs of the balconies were included with the submission.

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 four comparable sales located from .19 to 1.85 miles from the subject property. Board of review comparable sale #3 is a duplicate of comparable sale #2 in the appellants' appraisal. The comparables have sites that range in size from 29,136 to 140,904 square feet of land area. The comparables are improved with two-story dwellings of brick, brick and aluminum, brick and stucco or brick and siding exterior construction ranging in size from 3,624 to 4,354 square feet of living area. The dwellings were built from 1990 to 2002. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces and a garage that ranges in size from 727 to 1,001 square feet of building area. The comparables sold from November 2017 to December 2018 for prices ranging from \$480,000 to \$680,000 or from \$131.26 to \$162.20 per square foot of living area, including land. The assessor provided a map depicting the locations of both parties' comparables in relation to the subject property.

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

In written rebuttal, counsel for the appellants 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 many of the comparables are far superior to the subject in terms of customization and amenities. In support of these claims, the appellants provided Multiple Listing Service sheets and photographs of each of the board of review comparables. The appellants noted that board of review comparable #3 was also utilized by the appellants' appraiser who made professional adjustments to this comparable to arrive at an adjusted sale price of \$536,000. The appellants disclosed that the listing sheets depict board of review comparable #1 has an updated Chef's kitchen and recently renovated private bath and also has a full finished basement with custom bar area; comparable #2 has an updated kitchen, full finished basement with bar, recreation room, an additional bedroom and full bath; and board of review comparable #4 was rehabbed in 2016 and has a full finished walk-out basement.<sup>3</sup> The appellants request a finalized assessed valuation of \$186,667 to reflect the appraised value of \$560,000.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

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<sup>3</sup> The listing sheets provided by the appellants also depict appellant's comparable #2/board of review comparable #3 featuring a second kitchen located in its look-out basement; and describes board of review comparable #4 as being located in a gated community and featuring a walk-out basement finished with a media room.

In support of their arguments before the Property Tax Appeal Board, the appellants submitted an appraisal report estimating the subject property had a market value of \$560,000 as of January 1, 2019, while the board of review submitted four comparable sales, one of which was also utilized by the appellants' appraiser.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The appraiser developed the sales comparison approach to value using four comparable sales, which had varying degrees of similarity when compared to the subject. The appraiser adjusted the comparables for differences from the subject property, which appeared reasonable, and arrived at an estimated market value of \$560,000. The subject's assessment reflects a market value of \$638,277, which is greater than the appraised value. The Board has given less weight to the unadjusted comparable sales submitted by the board of review. Moreover, board of review comparable #1 has a finished walk-out basement with a custom bar area, not features the subject enjoys; board of review comparable #2 has a finished basement with a bar, recreation room, additional bedroom and full bath, in contrast to the subject's unfinished basement; and board of review comparable #4 has a fully finished walk-out basement with a media room and it is located in a gated community, unlike the subject. Based on this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellants' request.

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: September 21, 2021



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

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