



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

APPELLANT: Zenon Aleszczyk  
DOCKET NO.: 19-00274.001-R-1  
PARCEL NO.: 16-05-14-103-010-0000

The parties of record before the Property Tax Appeal Board are Zenon Aleszczyk, 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 **no change** 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:** \$20,868  
**IMPR.:** \$85,658  
**TOTAL:** \$106,526

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 is improved with a part one-story and a part two-story dwelling of brick and frame exterior construction with approximately 2,495 square feet of living area.<sup>1</sup> The dwelling was built in 1990 and is approximately 27 years old. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a 455 square foot two-car garage. The property has approximately a 13,387 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 \$320,00

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<sup>1</sup> The appraiser described the subject property as a bi-level style dwelling while the board of review described the subject as a two-story dwelling. Based on the parties' evidence, the Board finds the subject property to be a part one-story and a part-story dwelling.

as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a State of Illinois Certified General Real Estate Appraiser. Nusinow developed the sales comparison approach to value using five comparable sales. The appraiser described the comparables as bi-level dwellings of brick, frame, and masonry construction that range in size from 2,495 to 2,527 square feet of living area. The homes range in age from 32 to 47 years old. Each comparable has a basement, four with finished area. Other features of each comparable include central air conditioning, one fireplace and a two-car garage. The comparables have sites ranging in size from 8,034 to 11,102 square feet of land area and are located within .74 miles of the subject property. The sales occurred from January to November 2018 for prices ranging from \$228,000 to \$314,000 or from \$90.23 to \$125.85 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$241,000 to \$300,000 and arrived at an estimated value of \$270,000 or \$110.57 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$90,000 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 \$106,526. The subject's assessment reflects a market value of \$319,227 or \$127.95 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 support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with two-story dwellings of brick and siding exterior construction with either 2,532 or 2,635 square feet of living area. The dwellings were built in 2001. Each comparable is described as having an unfinished basement, central air conditioning, a fireplace, and a garage with 403 or 455 square feet of building area. These properties have sites ranging in size from 13,318 to 27,328 and are located within .39 miles of the subject property. The sales occurred from June to November 2018 for prices ranging from \$332,900 to \$356,500 or from \$131.48 to \$135.29 per square foot of living area, including land.

In rebuttal the board of review provided a statement from the township assessor asserting that the appraisal comparables were not located within the subject's subdivision when sales in the subject's subdivision were available.

The board or review requested no change be made to the assessment.

In rebuttal, the appellant's attorney contends the board of review sales are unadjusted. In response to the board of review's assertion that the appraiser's comparables are located outside the subject neighborhood, the appellant argued the appraiser selected comparables that are located in the same market area as the subject and are more similar to the subject requiring fewer adjustments. The appellant also submitted copies of the Multiple Listing Service (MLS) data sheets and photos taken from the MLS data sheets for each of the board of review comparables. The appellant asserted the MLS data and photographs show these comparables are far superior to the subject in terms of customization and amenities as comparable sales #1 and #3 have updated modernized kitchens. In addition, board of review comparable sales #2 and #3 have finished basements that are not accounted for by the assessor or the board of review. The appellant's counsel also asserted while the appraiser did not select all comparables from the same

assessment neighborhood as the subject, the appraiser did select comparables in accordance with USPAP guidelines that are more similar to the subject and require fewer adjustments.

### **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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains an appraisal presented by the appellant and three comparable sales submitted by the board of review.

As to the appellant's appraisal, the Board gave less weight to the appraiser's conclusion of value as the appraiser failed to utilize recent similar sales within the subject's neighborhood that were available and submitted by the board of review.

The Board finds the best evidence of market value to be board of review comparables #2 and #3. Both comparables are similar to the subject in location, dwelling size, age, and features. The Board recognizes the appellant's counsel asserted these comparables are superior to the subject in terms of upgrades and customization. These properties sold in June and October 2018 for prices of \$335,000 and \$356,500 or for \$132.31 and \$135.29 per square foot of living area, including land. The subject's market value of \$319,227 or \$127.95 per square foot of living area, land included as reflected by the assessment falls below the two best comparables in the record both on overall and square foot bases which is logical when considering the appellant's counsel's assertion that the comparables are superior to the subject. The Board gave less weight to board of review comparable sale #1 due to its significantly larger lot size when compared to the subject. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction in 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: January 18, 2022



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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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