



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

APPELLANT: Peter Pluskwa
DOCKET NO.: 19-01722.001-R-1
PARCEL NO.: 09-05-127-001

The parties of record before the Property Tax Appeal Board are Peter Pluskwa, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; 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: \$24,017
IMPR.: \$118,583
TOTAL: \$142,600

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 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 dwelling of frame and brick exterior construction with 3,463 square feet of living area. The dwelling was constructed in 2002 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a 901 square foot garage. The property has an 11,222 square foot site and is located in South Elgin, St. Charles Township, Kane County.¹

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Garry Nusinow, a certified general real estate appraiser, estimating the subject property had a market value of \$385,000 as of January 1, 2019.

¹ The parties differ slightly as to the size of the subject's dwelling and site size. The Board finds these small discrepancies will not impact the Board's decision in this appeal.

The intended use of the appraisal report was to “to provide a basis for appeal of assessment placed against the property for ad valorem taxation by the Kane County Assessor’s Office.” Users of the report included the taxpayer of record and other authorized parties.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using four comparable sales located from 0.04 to 0.32 of a mile from the subject property. The comparables have sites that range in size from 10,400 to 19,164 square feet of land area and are improved with dwellings described as traditional of frame, brick and masonry exterior construction and having an average or better condition rating. The homes range in size from 2,945 to 3,441 square feet of living area and range in age from 15 to 17 years old. Each comparable has a basement, three with finished area, central air conditioning, one fireplace and a 2-car or a 3-car garage. The comparables sold from May to August 2018 for prices ranging from \$367,000 to \$429,000 or from \$113.34 to \$128.83 per square foot of living area, land included.

The appraiser adjusted comparable #4 for seller paid concessions. After this adjustment for sale condition, the appraiser adjusted the comparables for differences with the subject in location, view, condition, room count, basement size and finish, garages and exterior amenities. After adjustments, the appraiser arrived at adjusted prices for the comparables ranging from \$372,500 to \$394,000 and an opinion of market value for the subject of \$385,000.

Based on this evidence, the appellant requested the subject’s assessment be reduced to \$128,333 which equates to a market value of approximately \$385,000 or \$111.18 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$142,600. The subject's assessment reflects a market value of \$428,228 or \$123.66 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review, through the township assessor, submitted information on six comparable sales located from 0.10 to 0.84 of a mile from the subject property. The comparables have sites that range in size from 9,496 to 12,720 square feet of land area and are improved with two-story dwellings of frame and brick or frame, brick and stone exterior construction that range in size from 3,120 to 3,483 square feet of living area. The homes were built from 1999 to 2003. Each comparable has a basement, five with finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 624 to 769 square feet of building area. The comparables sold from May 2016 to September 2018 for prices ranging from \$418,000 to \$445,000 or from \$120.01 to \$141.81 per square foot of living area, land included.

The board of review also submitted a grid analysis for the appraisal comparables and comments from the St. Charles Township Assessor’s Office describing the subject’ Thornwood development as having four separate neighborhoods which are designated based on location and/or quality of upgrades. The township assessor noted the subject’s dwelling and garage sizes are superior to all or most of the comparables in the record. The grid analysis indicated that

appraisal comparables #1 and #2 were located in a different assessment neighborhood code than the subject and identified comparable #1 as a short sale. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review's comparable sales evidence, stating the information represented unadjusted raw sales opposed to the appellant's appraisal comparables which have been adjusted. The appellant's attorney submitted Multiple Listing Service (MLS) sheets along with interior photographs for each of the board of review comparable sales asserting "all of the Board of Review comparables are superior to the subject in terms of condition, finishes and amenities." The appellant's attorney critiqued the board of review comparables #4, #5 and #6 as having 2016 or 2017 sale dates with no adjustment for time.

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 appellant submitted an appraisal while the board of review submitted six comparable sales for the Board's consideration. The Board gave less weight to the appraiser's opinion of market value due to the inclusion of two inferior comparable sales #1 and #2 outside of the subject's assessment neighborhood code since the assessment neighborhoods have different designations based on location and/or upgrades while appraisal comparable #3 had a smaller dwelling size. The Board will, however, consider the appraiser's raw sale data.

The Board also gave less weight to the board of review comparables #4, #5 and #6 due to sale dates in 2016 or 2017 which are less proximate in time to the January 1, 2019 assessment date than other comparable sales in the record.

The Board finds the best evidence of market value to be the appraisal comparable and #4 along with board of review comparables #1, #2 and #3, which are more similar to the subject in location, age, dwelling size and most features. One of these comparables has an unfinished basement compared to the subject's finished basement suggesting an upward adjustment would be necessary to make this property more equivalent to the subject. These most similar comparables sold from April to September 2018 for prices ranging from \$405,000 to \$445,000 or from \$123.97 to \$141.81 per square foot of living area, land included. The subject's assessment reflects a market value of \$428,228 or \$123.66 per square foot of living area, land included which falls within the range on an overall value basis and below the range on a per square foot basis of the best comparables in the record. The subject's lower per square foot value is considered justified given its larger dwelling size relative to the best comparables. After considering adjustments to the comparables for differences when compared to the subject, the Board finds 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: _____

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



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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