



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

APPELLANT: Kevin Braverman
DOCKET NO.: 20-01877.001-R-1
PARCEL NO.: 11-13-453-001

The parties of record before the Property Tax Appeal Board are Kevin Braverman, 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: \$ 28,293
IMPR.: \$103,167
TOTAL: \$131,460

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 16-180 of the Property Tax Code (35 ILCS 200/16-180) challenging the assessment for the 2020 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 single-family dwelling of aluminum siding exterior construction with approximately 2,824 square feet of living area.¹ The dwelling was constructed in 2006. Features of the home include a full lookout-style basement that has 1,032 square feet of finished area, central air conditioning, a fireplace and an attached two-car garage containing 497 square feet of building area. The property has an approximately 10,000+ square foot site and is located in Geneva, Blackberry Township, Kane County.

¹ The appellant's appraiser reported a dwelling size of 2,824 square feet supported by a schematic drawing. The board of review reported a dwelling size of 2,895 square feet of living area but failed to supply a copy of the subject's property record card as required and/or any other support for the dwelling size reported. Although the Board finds due to the status of this appeal that the dwelling size discrepancy in living area square footage/calculations are irrelevant to a determination of the correct assessment in this matter, the Board finds the only substantive evidence of dwelling size contained in the record was submitted by the appellant reporting 2,824 square feet of living area.

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 \$362,500 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser, for purposes of a property tax appeal.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales located in Geneva and up to .61 of a mile from the subject property. The comparables sold from June 2017 to November 2018 for prices ranging from \$345,000 to \$388,000 or from \$114.26 to \$136.65 per square foot of living area, including land. After applying various adjustments to the comparables for differences from the subject, the appraiser arrived at an estimated market value for the subject of \$362,500.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$120,833, which would reflect a market value of \$362,535, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$131,460. The subject's assessment reflects a market value of \$394,538, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

As part of the submission, the board of review noted the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year in Docket No. 19-01719.001-R-1 in which the subject's assessment was reduced to \$129,530, based upon an agreement of the parties. The board of review further indicated that 2019 was the first year of the general assessment cycle in Blackberry Township, where the subject owner-occupied property is located. It also explained that the equalization factor for Blackberry Township for 2020 was 1.01490. The board of review further contended that the subject's 2020 assessment of \$131,460 was reflective of the 2019 stipulation plus the application of the township equalization factor ($129,530 \times 1.01490 = 131,460$, rounded) and should thus remain unchanged.

In further support of the subject's assessment the board of review provided a memorandum and comparable sales data gathered by Uwe R. Rotter, Blackberry Township Assessor. The township assessor noted that appraisal sales #1, #2 and #6 were located in "a different assessment group than the subject and are therefore assessed at a different \$/sq. ft." Furthermore, none of the appraisal sales have finished basement area like the subject and appraisal sales #1, #3 and #4 have fewer bathrooms than the subject dwelling.

Rotter supplied two sets of grid analyses consisting of three comparable sales identified as Attachment A.1 and those same three properties depicting their assessments after the 2020 application of the equalization factor. The comparables are located within .61 of a mile from the subject and sold in either February 2017 or April 2019 for prices ranging from \$395,000 to \$415,000 or from \$129.30 to \$146.49 per square foot of living area, land included. Based on the foregoing legal argument and evidence the board of review requested the assessment be sustained.

In rebuttal, the appellant's counsel acknowledged that the subject property is subject to Section 16-185 of the Property Tax Code applicable to owner-occupied dwellings that have been granted a reduction within the general assessment cycle by the Property Tax Appeal Board.

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, however, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is not warranted.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-01719.001-R-1 in which a decision was issued reducing the subject's assessment to \$129,530, based upon the agreement of the parties. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are in the same general assessment period and an equalization factor of 1.01490 was applied in Blackberry Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decision for the 2019 tax year is carried forward through the 2020 tax year subject only to the equalization factor applied in 2020, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's 2020 assessment is correct.

The Board further finds the record contains a total of nine comparable sales to support the parties' respective positions. Giving less weight to appraisal sales #2, #5 and #6 along with board of review comparable #3 which each sold in 2017, dates more remote in time to the valuation date at issue of January 1, 2020, the Board finds the remaining comparable sales present sales prices ranging from \$345,000 to \$415,000. After considering adjustments to the comparables for date of sale, dwelling size, finished basement area and/or other differences in features and amenities of these best comparable sales when compared to the subject, the Board finds that the subject's assessment is generally reflective of the property's market value as of the

assessment date at issue. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not 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.



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 20, 2022



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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