



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

APPELLANT: Peter Pluskwa  
DOCKET NO.: 20-01879.001-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:** \$ 24,502  
**IMPR.:** \$120,978  
**TOTAL:** \$145,480

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 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 dwelling of frame and brick exterior construction with 3,463 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002 and is approximately 18 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and an attached 901 square foot garage. The property has an approximately 11,222 square foot site and is located in South Elgin, St. Charles Township, Kane County.

---

<sup>1</sup> The parties differ slightly by 17 square feet as to the size of the subject dwelling. For purposes of this decision and given the lack of reliance on the appellant's appraisal, the Board finds the subject's property record card is the best evidence of dwelling size.

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.

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 two-car or a three-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/or exterior amenities. After adjustments, the appraiser arrived at adjusted prices for the comparables ranging from \$372,500 to \$394,000 and derived 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, 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 \$145,480. The subject's assessment reflects a market value of \$436,615 or \$126.08 per square foot of living area, 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.

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 next door to 0.70 of a mile from the subject property. The comparables have sites that range in size from 10,411 to 11,151 square feet of land area and are improved with two-story dwellings of frame and brick exterior construction that range in size from 2,908 to 3,449 square feet of living area. The homes were built in either 2001 or 2003. Each comparable has a basement with finished area and one of which is a walkout-style. Features include central air conditioning, one or two fireplaces, and a garage ranging in size from 616 to 781 square feet of building area. The comparables sold from June to October 2019 for prices ranging from \$406,000 to \$470,000 or from \$131.09 to \$140.65 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 arguing that sales more proximate in time to the valuation date have been submitted by the assessing officials as compared to the appellant's appraisal's sales data. The township assessor further 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 sales #1 and #2 were located in different assessment neighborhood codes than the subject and identified comparable #1 as a short sale in a superior location. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 as two of the four sales were located outside of the subject's assessment neighborhood code and as each of the four appraisal sales occurred less proximate in time to the valuation date at issued of January 1, 2020, than other sales in the record. Thus, after considering all ten raw sales contained in the record, the Board has given less weight to the four appraisal sales along with board of review comparable sales #1 and #2 due to smaller dwelling sizes when compared to the subject and to #2 which is located in a different neighborhood code than the subject.

The Board finds the best evidence of market value to be board of review comparables #3, #4, #5 and #6, which are more similar to the subject in location, age, dwelling size and most features. These most similar comparables sold from July to October 2019 for prices ranging from \$406,000 to \$470,000 or from \$131.09 to \$139.16 per square foot of living area, land included. The subject's assessment reflects a market value of \$436,615 or \$126.08 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 comparable sales in in the record that occurred most proximate in time to the lien date of January 1, 2020. Furthermore, the subject's lower per square foot value is considered justified given its somewhat larger dwelling size relative to the best comparable sales in the record. After considering adjustments to the best 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: 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

AGENCY

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Peter Pluskwa, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Kane County Board of Review  
Kane County Government Center  
719 Batavia Ave., Bldg. C, 3rd Fl.  
Geneva, IL 60134