



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

APPELLANT: Sandra Turek
DOCKET NO.: 20-01884.001-R-1
PARCEL NO.: 09-07-276-007

The parties of record before the Property Tax Appeal Board are Sandra Turek, 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: \$ 30,197
IMPR.: \$122,287
TOTAL: \$152,484

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 brick and frame exterior construction with 3,737 square feet of above grade living area. The dwelling was constructed in 1992. Features of the home include a walk-out style basement with finished area, central air conditioning, two fireplaces and a 726 square foot garage.¹ The property has a 53,971 square foot site and is located in St. Charles, St. Charles Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on October 6, 2017 for a price of \$390,000. The appellant identified the sellers as Brian and Alison Shuldberg and reported the parties were not related. The appellant further indicated the property was sold through a Realtor,

¹ The description of the subject dwelling was supplemented with information from the property record card submitted by the board of review.

was advertised in the Multiple Listing Service (MLS) and had been on the market for 156 days. The appellant also submitted a copy of the settlement statement and the subject's MLS listing to further document the sale. The MLS data sheet depicts an original listing price of \$549,900 with a 'current' list price of \$399,900 and remarks that the price has been reduced \$125,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price at 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 \$152,484. The subject's assessment reflects a market value of \$457,635 or \$122.46 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 response to the appeal, the board of review, through the St. Charles Township Assessor, submitted a cover letter along with a copy of an appraisal cover page for the subject property. The cover page depicts an estimated market value as of September 13, 2017 of \$460,000 for the subject. Also, although the cover letter made reference to mortgage documentation for the subject dated in 2020 with a lien amount of \$428,000, no supporting documentation was submitted to the Property Tax Appeal Board in this appeal. Finally, the assessor claimed that the MLS listing for the subject property indicated the sellers were highly motivated to sell and would consider all offers but no copy of that MLS listing was provided.²

In support of its contention of the correct assessment, the board of review submitted a grid analysis with the subject's property record cards. The grid depicts five comparable sales located within 0.19 of a mile from the subject property and within the same assessment neighborhood code assigned to the subject. The comparables have sites that range in size from 54,450 to 81,893 square feet of land area and are improved with either 1.5-story or 2-story dwellings of stucco, frame or frame and brick exterior construction. The homes were constructed from 1995 to 1999 and range in size from 3,311 to 3,995 square feet of living area. Each comparable has a basement, three of which are walkout-style and one of which is English style. Four of the basements have finished area. The homes each feature central air conditioning, one or two fireplaces and a garage ranging in size from 704 to 1,577 square feet of building area. Comparables #1, #3 and #5 each have inground swimming pools. The comparables sold from June 2018 to July 2020 for prices ranging from \$480,000 to \$640,000 or from \$127.75 to \$160.20 per square foot of living area, land included. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant, at the time of filing, noted that there was a pending prior tax year appeal³ and that the subject dwelling is owner-occupied. Therefore, counsel argued that a prior year decision within the same general assessment cycle reducing the subject's assessment should be carried forward, subject only to equalization, pursuant to provisions of the Property Tax Code (35 ILCS 200/16-185).

² The Board finds that the MLS listing supplied by the appellant in this appeal does not have any reference to motivated sellers willing to consider all offers.

³ The Board takes judicial notice that a Final Administrative Decision was issued on the subject property in Docket No. 19-01716.001-R-1 on November 16, 2021 making no change in the 2019 tax year assessment and there was no appeal of that decision.

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 documentation of the 2017 purchase of the subject property while the board of review submitted five comparable sales and limited evidence concerning an appraisal of the subject with an effective date of September 13, 2017 for the Board's consideration. The Board gave little consideration to the single cover page of the appraisal since it lacks the substantive data utilized in arriving at the appraiser's opinion of value and furthermore, with an opinion of value in September 2017, the value is some 27 months prior to the valuation date at issue of January 1, 2020. Similarly, the Board gave little weight to the September 2017 purchase price of the subject property given the sale did not occur as proximate in time to the lien date as other sales in this record. The Board gave less weight to the board of review comparable sales #1, #3 and #5 due to differences in dwelling size, design or lack of finished basement area, respectively, when compared to the subject and furthermore because each of these homes has an inground swimming pool amenity, not a feature of the subject.

The Board finds the best evidence of market value in the record to be the board of review comparables #2 and #4 which are each similar to the subject in location, style, exterior construction, some features, age and land area. These comparables sold in July 2020 and August 2018 for prices of \$520,000 and \$499,000 or for \$145.90 and \$127.75 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$457,635 or \$122.46 per square foot of living area, including land, which is below the two best comparable sales in this record in terms of both overall value and value on a per-square-foot basis which is logical given that the subject is slightly older and would have greater depreciation than these two best comparable sales in the record. Therefore, based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the subject does not appear to be overvalued and a reduction in the subject's assessment is not justified on this evidence.

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

Sandra Turek, 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