



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

APPELLANT: Kevin Braverman  
DOCKET NO.: 21-05284.001-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:** \$ 28,972  
**IMPR.:** \$105,643  
**TOTAL:** \$134,615

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. 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 10,816 square foot site and is located in Geneva, Blackberry Township, Kane 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 \$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.

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 \$134,615. The subject's assessment reflects a market value of \$403,885, land included, when using the statutory level of assessment of 33.33%.

The board of review reported 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 and the equalization factor for Blackberry Township for 2021 was 1.02400. The board of review further contended that the subject's 2021 assessment of \$134,615 was reflective of the 2019 stipulation plus the application of the township equalization factors for 2020 and 2021 ( $129,530 \times 1.01490 \times 1.02400 = 134,615$ , rounded) and should thus remain unchanged.

### **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, 2020 and 2021 tax years are in the same general assessment period and equalization factors of 1.01490 and 1.02400 were applied in Blackberry Township in 2020 and 2021, respectively. Furthermore, the decisions of

the Property Tax Appeal Board for the 2019 and 2020 tax years have not yet been reversed or modified upon review and there is no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board finds if the assessment as established by decisions for the 2019 and 2020 tax years are carried forward through the 2021 tax year subject only to the equalization factor applied in 2021, pursuant to the dictates of Section 16-185 of the Property Tax Code, the subject's 2021 assessment is correct.

In the alternative, the Board has given little weight to the appellant's appraisal report with an opinion of value as of January 1, 2019, a date some 23 months prior to the valuation date at issue herein. Moreover, the value opinion was based upon sales further remote in time to the lien date which occurred in either 2017 or 2018. On this record, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence and failed to overcome the mandates of Section 16-185 of the Property Tax Code regarding owner-occupied property that obtained a reduction from the Property Tax Appeal Board within the general assessment cycle (35 ILCS 200/16-185).

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

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