



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

APPELLANT: Michael Brabeck  
DOCKET NO.: 21-05286.001-R-1 through 21-05286.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Brabeck, 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 **A Reduction** 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-05286.001-R-1	05-25-460-012	30,949	81,293	\$112,242
21-05286.002-R-1	05-25-460-013	258	0	\$258

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 2021 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 is a two-parcel property improved with a two-story dwelling of frame and masonry exterior construction with 2,791 square feet of living area. The dwelling was constructed in 2010. Features of the home include an unfinished walk-out basement, central air conditioning, a fireplace and an attached 651 square foot three-car garage. The golf course property has a combined 15,000 square foot site and is located in Elgin, Plato 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 \$337,500 as of January 1, 2019. The appraisal was prepared by Garry Nusinow, a Certified General Real Estate Appraiser.

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. The appraiser indicated that the search for comparables focused on closed sales similar to the subject and located within a one-mile radius of the subject property which sold between January 1, 2017 and March 31, 2019 and stated that the selected sales were "most similar to the subject in size, style, design, age, condition, etc."

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparable sales located from 0.04 to 1.01 miles from the subject property. The comparables have sites that range in size from 8,712 to 83,635 square feet of land area and are improved with two-story dwellings described as traditional, colonial or "dutch" colonial of average or average+ condition and ranging in size from 2,464 to 3,921 square feet of living area. The homes range in age from 1 to 30 years old. Each comparable has a basement with two having finished area. Other features of the comparables include central air conditioning, one fireplace and a two-car or a three-car garage. The comparables sold from May 2017 to August 2018 for prices ranging from \$300,000 to \$395,000 or from \$99.46 to \$146.30 per square foot of living area, land included.

The appraiser adjusted comparable #2 for a cash transaction and comparable #6 for seller paid concessions. After these adjustments for sales and financing conditions, the appraiser adjusted the comparables for differences when compared to the subject in location, site size, view, age, condition, room count, basement finish and/or garages. After adjustments, the appraiser arrived at adjusted sale prices of the comparables ranging from \$313,000 to \$358,900 and an opinion of market value for the subject of \$337,500. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value.

The board of review submitted its "Board of Review - Notes on Appeal" for each parcel disclosing the total combined assessment for the subject of \$130,095. The subject's assessment reflects a market value of \$390,324 or \$139.85 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Kane County of 33.33% as determined by the Illinois Department of Revenue.

The board of review's notes included comments arguing the appellant's appraisal is dated in 2019 and reports that the subject's market to be declining. The board of review contend that the subject's market is no longer declining and that one of the subject parcels received a home improvement exemption in May of 2021. The board of review submitted no market value evidence in support of the subject's assessment. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$390,324 or \$139.85 per square foot of living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$370,000 as of the assessment date at issue. Since market value has been established the 2021 three-year average median level of assessments for Kane County of 33.33% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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 18, 2023



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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