



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

APPELLANT: Joseph Henion
DOCKET NO.: 22-01307.001-R-1
PARCEL NO.: 08-12-401-004

The parties of record before the Property Tax Appeal Board are Joseph Henion, 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: \$39,973
IMPR.: \$202,728
TOTAL: \$242,701

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 2022 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 2-story dwelling of frame and brick exterior construction with 5,119 square feet of living area.¹ The dwelling was constructed in 1997 and is approximately 24 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 3-car garage, and an inground swimming pool. The property has an 85,858 square foot, or 1.97 acre, site and is located in St. Charles, Campton 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 \$650,000 as of January 1, 2021. The appraisal was prepared by Gary Nusinow, a certified general real estate appraiser, for ad valorem tax purposes.

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal as the appraiser made an interior and exterior inspection of the property.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.14 to 0.80 of a mile from the subject. The parcels range in size from 1.18 to 2.06 acres of land area and are improved with 2-story homes ranging in size from 3,983 to 5,438 square feet of living area. The dwellings range in age from 18 to 23 years old. Each home has a basement with finished area, three of which are walkouts, central air conditioning, two to four fireplace, and a 3-car or a 4-car garage. The comparables sold from April 2019 to August 2020 for prices ranging from \$575,000 to \$748,500 or from \$112.86 to \$151.90 per square foot of living area, including land. The appraiser made adjustments to the comparables for sale or financing concessions, date of sale, and for differences from the subject to arrive at adjusted prices ranging from \$618,000 to \$682,500. Based on the foregoing the appraiser concluded a value for the subject of \$650,000 as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$242,701. The subject's assessment reflects a market value of \$728,176 or \$142.25 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.17 to 0.43 of a mile from the subject. The parcels range in size from 51,219 to 57,445 square feet of land area and are improved with 2-story homes of frame or frame and brick exterior construction ranging in size from 3,804 to 4,736 square feet of living area. The dwellings were built from 1996 to 2003. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a 3-car or a 4-car garage. Comparable #1 has an inground swimming pool. The comparables sold from June 2020 to July 2022 for prices ranging from \$645,000 to \$899,000 or from \$141.47 to \$211.53 per square foot of living area, including land.

The board of review submitted a brief contending that the appraisal does not include any comparables with an inground swimming pool like the subject, states a value conclusion prior to the assessment date, and contains an erroneous negative adjustment to comparable #1 for inferior Porch/Patio/Deck features. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the subject is an owner-occupied residence for which an appeal is pending before the Board for the 2021 tax year and any decision lowering the subject's assessment for the 2021 tax year should be carried over to the 2022 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board takes judicial notice that the subject is the subject matter of an appeal before the Board for the 2021 tax year as Docket No. 21- 05289, in which the Board issued a decision sustaining the subject's assessment.

² Sec. 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

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.

As an initial matter, the Board finds the subject property is not entitled to a rollover under Section 16-185 of the Property Tax Code as the Board did not issue a decision reducing the subject's assessment for the 2021 tax year.

The record contains an appraisal submitted by the appellant and four comparables sales presented by the board of review. The Board gives less weight to the value conclusion contained in the appraisal as it states an opinion of a value approximately one year prior to the assessment date and relies on older sales that are less likely to be indicative of market value as of the January 1, 2022 assessment date. The appraiser also did not make adjustments for site size without explanation and made an adjustment error to comparable #1 as described by the board of review. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales data presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales and the board of review's comparable #2, which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1, #3, and #4, which sold more proximate in time to the assessment date and are similar to the subject in location, age, and some features, although these comparables are smaller homes than the subject with smaller lots than the subject and two comparables lack an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables sold for prices ranging from \$645,0000 to \$899,0000 or from \$164.44 to \$211.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$728,176 or \$142.25 per square foot of living area, including land, which is within the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from 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: February 20, 2024



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

Joseph Henion, 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