



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

APPELLANT: Johnathan & Samantha Lee  
DOCKET NO.: 23-03173.001-R-1  
PARCEL NO.: 08-13-427-004

The parties of record before the Property Tax Appeal Board are Johnathan & Samantha Lee, the appellants, 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:** \$54,479  
**IMPR.:** \$270,128  
**TOTAL:** \$324,607

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2023 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 brick and cedar exterior construction with 5,100 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a walkout basement with 2,000 square feet of finished area, central air conditioning, three fireplaces, a 3-car garage with 775 square feet of building area, an inground swimming pool, and a cabana.<sup>1</sup> The property has a 56,851 square foot, or approximately 1.3 acre, site and is located in St. Charles, Campton Township, Kane County.

---

<sup>1</sup> The parties differ regarding the subject's features and amenities. The Board finds the best evidence of features and amenities is found in the subject's property record card presented by the board of review. The Board finds the appellant's appraisal to be less credible in describing the subject's features and amenities. Notably the appraiser did not disclose or adjust for the subject's inground swimming pool, which is not depicted in the appraiser's photographs although pool chairs and pool floats are depicted. The board of review disclosed the subject's inground swimming pool and cabana and presented a photograph of the same.

The appellants contend 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 \$831,000 as of January 1, 2023. The appraisal was prepared by Gary Nusinow, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected five comparable sales located from 0.05 to 0.83 of a mile from the subject. The parcels range in size from 0.61 of an acre to 1.98 acres of land area and are improved with 2-story homes of brick and frame or brick, stone, and frame exterior construction ranging in size from 3,912 to 5,161 square feet of living area. The dwellings range in age from 10 to 29 years old. Each home has a walkout basement, four of which have from 1,725 to 2,569 square feet of finished area, central air conditioning, two or three fireplaces, and a 3-car or a 4-car garage. Comparable #4 is reported to have an outdoor kitchen. The comparables sold from January 2021 to January 2023 for prices ranging from \$735,000 to \$925,000 or from \$152.46 to \$222.14 per square foot of living area, land included. The appraiser made adjustments to the comparables for financing concessions and for differences from the subject to arrive at adjusted prices ranging from \$790,000 to \$872,000. Based on this analysis, the appraiser concluded a value for the subject of \$831,000 as of January 1, 2023.

The appellants submitted a brief summarizing the appraisal and its value conclusion. The appellants presented an analysis of projected annual real estate tax increases based on the subject's assessment.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$324,607. The subject's assessment reflects a market value of \$973,918 or \$190.96 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 0.16 to 0.62 of a mile from the subject. The parcels range in size from 21,056 to 54,580 square feet of land area and are improved with 2-story homes of brick, brick and cedar, or brick and stone exterior construction. The homes range in size from 4,226 to 5,185 square feet of living area and were built from 2000 to 2013. Each home has a basement, two of which are walkouts and four of which have from 1,100 to 2,028 square feet of finished area. Each comparable also features central air conditioning, two to four fireplaces, and a garage ranging in size from 708 to 1,170 square feet of building area. Comparables #1 and #5 each have an inground swimming pool. The comparables sold from September 2021 to April 2023 for prices ranging from \$950,000 to \$1,125,000 or from \$183.22 to \$266.21 per square foot of living area, including land.

---

<sup>2</sup> Section 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. Adm. 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 2023.

The board of review submitted a brief contending that appraisal sale #4 is listed for sale for a price of \$1,200,000 and was under contract as of February 28, 2024 despite no discernable changes to this property from its 2021 sale reported by the appraiser. The board of review contended the appraiser omitted the subject's inground swimming pool and cabana, which was built in 2022 based on a permit issued in April 2022. The board of review rejected the real estate tax analysis presented by the appellant as speculative. The board of review acknowledged comparable #1 is a smaller home than the subject; comparable #2 is a newer home than the subject but lacks finished basement area and an inground swimming pool; comparable #3 has a superior pond view and lacks an inground swimming pool; comparable #4 has a superior view and lacks an inground swimming pool; and comparable #5 is an older sale but has an inground swimming pool. The board of review submitted an aerial photograph of the subject labeled March 19, 2023 which depicts an inground swimming pool and cabana and an aerial photograph of the subject labeled March 20, 2022 which does not depict those features.

The board of review also disclosed the subject sold in August 2021 for a price of \$780,000 in an arm's length sale. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants submitted a brief contending the appellant's appraisal is better evidence of market value than the board of review's raw unadjusted sales. The appellants contended these comparables differ from the subject in dwelling size, age, bathroom count, fireplace count, bedroom count, and/or finishes. The appellant argued the board of review's comparable #3 is located 2.3 miles from the subject.

### **Conclusion of Law**

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants presented an appraisal and the board of review presented five comparable sales in support of their respective positions before the Board. The Board gives less weight to the value conclusion contained in the appraisal as three of the five sales selected by the appraiser occurred in 2021, which is more remote in time from the assessment date and less likely to be indicative of market value as of that date. Moreover, the appraiser omitted the subject's inground swimming pool and cabana. Pursuant to USPAP Ethics Rule, an appraiser "must not communicate assignment results with the intent to mislead or defraud." Pursuant to USPAP Standard 2, an appraiser "must communicate each analysis, opinion, and conclusion in a manner that is not misleading." 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 by the parties.

The record contains a total of ten comparable sales, plus evidence of one recent listing of appraisal sale #4, for the Board's consideration. The Board gives less weight to appraisal sales #2, #3, and #4, the listing of appraisal sale #4, and the board of review's comparables, #1, #2, #3, and #5, which sold less proximate in time to the assessment date and/or due substantial differences from the subject in dwelling size or age.

The Board finds the best evidence of market value to be appraisal sale #1 and the board of review's comparable #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, site size, and some features, although these comparables lack an inground swimming pool and cabana that are features of the subject and one home has substantially less finished basement area than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$735,000 and \$950,000 or \$152.46 and \$183.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$973,918 or \$190.96 per square foot of living area, including land, which is above the two best comparable sales in the record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, 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: \_\_\_\_\_

October 15, 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

Johnathan & Samantha Lee, 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