



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

APPELLANT: Michael Brabeck
DOCKET NO.: 23-03174.001-R-1 through 23-03174.002-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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-03174.001-R-1	05-25-460-012	30,000	125,613	\$155,613
23-03174.002-R-1	05-25-460-013	250	0	\$250

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 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 frame and masonry exterior construction with 2,791 square feet of living area.¹ The dwelling was constructed in 2010 and is approximately 13 years old. Features of the home include a walkout basement with finished area, central air conditioning, a fireplace, and a 3-car garage with 625 square feet of building area. The property has a 14,810 square foot site and is located in Elgin, Plato Township, Kane County.

¹ The parties differ regarding the subject's dwelling size and garage size. The Board finds the best evidence of dwelling and garage sizes is found in the appellant's appraisal which contains a detailed sketch with measurements compared to the subject's property record card presented by the board of review which contains a sketch with illegible measurements

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 \$425,000 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 six comparable sales located within 0.60 of a mile from the subject. The appraiser noted the subject has a residential/golf course/wetlands view whereas four comparables each have a residential view, one comparable has a residential/wooded view, and one comparable has a residential/golf course/wetlands view. The parcels range in size from 10,524 to 30,056 square feet of land area and are improved with 2-story homes of frame or frame and masonry exterior construction ranging in size from 2,640 to 4,189 square feet of living area. The dwellings range in age from new to 14 years old. Each home has a basement, three of which have finished area and one of which is walkout. Each home features central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables sold from January 2021 to February 2022 for prices ranging from \$379,860 to \$455,900 or from \$104.79 to \$163.57 per square foot of living area, land included. The appraiser made adjustments to the comparables for financing concessions, date of sale, and differences from the subject to arrive at adjusted prices ranging from \$396,360 to \$459,837. Based on this analysis, the appraiser concluded a value for the subject of \$425,000 as of January 1, 2023.

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

Based on this evidence, the appellant 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 combined assessment for the subject of \$155,863. The subject's assessment reflects a market value of \$467,636 or \$167.55 per square foot of living area, land included, when using 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 within 0.53 of a mile from the subject, together with an aerial photographs depicting these comparables in relation to the subject. The board of review reported the subject has a wetlands and golf course view, two comparables each have a golf course view, one comparable has a golf course and trees view, and one home has a tress and residential view. The parcels range in size from 14,810 to 16,117 square feet of land area and are improved with 2-story homes of brick and vinyl, fiber cement, aluminum, or fiber exterior construction. The homes range in size from 3,263 to 3,877 square feet of living area and were built from 2007 to 2014. Each home has a basement, one of which has finished area and one of which is a walkout.

² 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.

Each comparable features central air conditioning, a fireplace, and a 651 or a 704 square foot garage. The board of review noted three homes have finishes similar to the subject and one home has superior finishes compared to the subject. The comparables sold from April to July 2022 for prices ranging from \$500,000 to \$697,000 or from \$152.35 to \$179.78 per square foot of living area, including land.

The board of review submitted a brief contending that the appraiser concluded the market is increasing but selected older sales as comparables. The board of review disputed the appraiser's conclusion that the subject has a residential view, asserting it has a golf course/wetlands view, and challenged the adjustments for view as unsupported. The board of review argued appraisal sale #2 backs to power lines and train tracks, appraisal sale #4 backs to other residences, and appraisal sale #6 backs to a clubhouse and has a partial view of a pond. The board of review submitted aerial photographs in support of these descriptions. The board of review also submitted evidence presented by the township assessor at the board of review hearing. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal is the best evidence of the subject's market value compared to the board of review's unadjusted raw sales. The appellant asserted the board of review's comparables are superior to the subject in amenities, exterior construction, dwelling size, and/or garage size.

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 presented an appraisal and the board of review presented four 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 four of the six 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, two sales are new construction unlike the subject and two homes are significantly larger homes than the subject. 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 for the Board's consideration. The Board gives less weight to appraisal sales #2 through #6, which sold less proximate in time to the assessment date than the other sales in this record and/or differ substantially from the subject in age and/or dwelling size. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be appraisal sale #1 and the board of review's comparables #1 and #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 features, although two homes lack finished basement area that is a feature of the subject and two homes lack a golf course view 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 most similar comparables sold for prices ranging from \$455,900 to \$535,000 or from \$141.72 to \$163.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$467,636 or \$167.55 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 above the range on a per square foot basis, which is logical given the subject is a smaller home than the best comparables in this record. 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: _____

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

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