



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

APPELLANT: Hope McDonald
DOCKET NO.: 23-03175.001-R-1
PARCEL NO.: 08-17-351-012

The parties of record before the Property Tax Appeal Board are Hope McDonald, 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: \$15,509
IMPR.: \$150,928
TOTAL: \$166,437

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 vinyl exterior construction with 2,866 square feet of living area. The dwelling was constructed in 2003 and is approximately 20 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 1,649 square foot garage.¹ The property has a 45,935 square foot, or 1.05 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 \$456,000

¹ The parties differ regarding the subject's garage size. The Board finds the best evidence of garage size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

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 0.49 of a mile to 1.35 miles from the subject. The appraisal includes a map depicting the locations of these comparables in relation to the subject. The appraiser stated the comparables were selected from 10-35 year old homes having more than 2.5 bathrooms, located within a one mile radius of the subject, that sold from January 1, 2021 to April 1, 2023. The parcels range in size from 0.53 of an acre to 1.3 acres of land area and are improved with 2-story homes of frame, stucco, or frame and brick or aluminum exterior construction ranging in size from 2,584 to 3,048 square feet of living area. The dwellings range in age from 21 to 28 years old. Each home has a basement, three of which have finished area, central air conditioning, and a 2-car or a 3-car garage. Four homes each have one or two fireplaces. Appraisal sale #2 has two sheds, appraisal sale #4 has a shed and unfinished attic area, and appraisal sale #5 has a wrap porch. The comparables sold from January 2021 to March 2023 for prices ranging from \$432,000 to \$498,000 or from \$146.51 to \$171.13 per square foot of living area, land included. The appraiser made adjustments to the comparables for financing concessions and differences from the subject to arrive at adjusted prices ranging from \$440,000 to \$488,000. Based on this analysis, the appraiser concluded a value for the subject of \$456,000 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 assessment for the subject of \$166,437. The subject's assessment reflects a market value of \$499,361 or \$174.24 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 0.80 of a mile from the subject, together with maps depicting the locations of the board of review's comparables #1 and #2 and the appraisal sales in relation to the subject. The parcels range in size from 44,593 to 59,543 square feet, or from 1.02 to 1.37 acres, of land area and are improved with 2-story homes of frame, cedar, or other and brick exterior construction ranging in size from 2,212 to 3,606 square feet of living area. The dwellings were built from 1990 to 2006. Each home has a basement, three of which have finished area and two of which are walkouts. Each home also features central air conditioning, one or two fireplaces, and a garage ranging in size from 484 to 1,961 square feet of building area. Comparable #1 has a small pond and comparable #2 has an inground swimming pool. The

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.

comparables sold from March to September 2022 for prices ranging from \$419,900 to \$660,000 or from \$173.84 to \$195.54 per square foot of living area, including land.

The board of review submitted a brief contending that sale prices in the subject's township have increased from January 2021 to January 2024. The board of review asserted three of the appraisal sales sold in 2021 and appraisal sale #3 sold with older, inferior finishes compared to the subject for which no adjustment was made. The board of review contended its comparables #2, #3, and #4 are similar to the subject in finishes, with comparable #1 being slightly older than the subject. 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, condition, dwelling size, and/or fireplace count. The appellant contended the board of review's comparables #1 and #2 are located 2 miles from the subject and the board of review's comparable #3 is located 1.8 miles from the subject based on Google Maps driving directions, for which printouts were provided.

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.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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the appellant asserted three of the board of review's comparables are located more distant from the subject than was reported by the board of review based on driving distances. Based on the maps presented in the appraisal and in the board of review's evidence, appraisal sale #1 and the board of review's comparables #1 and #2 appear to be similar in location and are each reported to be approximately 0.5 of mile from the subject, suggesting the appraiser and the board of review utilized a similar radius method for calculating distances that was identified in the appraisal. Thus, the Board will consider the distances from the subject reported by the appraiser and by the board of review rather than the distances suggested by the appellant in rebuttal.

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 three of the five sales selected by the appraiser are reported to be located more than one mile from the subject despite the appraiser's statement of presenting comparables located within one mile from the subject. Consequently, 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 nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #2, #3, and #5, which are located more than one mile

from the subject. The Board gives less weight to the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in dwelling size and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be appraisal sales #1 and #4 and the board of review's comparable #1, which are more similar to the subject in dwelling size, age, location, and features, although these comparables have larger sites than the subject and one home has an unfinished basement and unfinished attic area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$459,900 to \$545,000 or from \$150.89 to \$173.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$499,361 or \$174.24 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 but above the range on a per square foot basis and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's slightly smaller dwelling size compared to the best comparables. 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: _____

November 19, 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

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