



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

APPELLANT: Robert Beaudrie
DOCKET NO.: 12-04936.001-R-1
PARCEL NO.: 03-16-127-004

The parties of record before the Property Tax Appeal Board are Robert Beaudrie, the appellant, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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:

LAND: \$17,065
IMPR.: \$88,694
TOTAL: \$105,759

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2011 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the subject property's assessment for the 2012 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 is improved with a two-story single-family dwelling of frame exterior construction containing 2,942 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full walkout-style basement with

finished area, central air conditioning, two fireplaces¹ and an attached three-car garage of 704 square feet of building area. The property has a 22,216 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-01590.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$117,315 based on the evidence submitted by the parties. The appellant submitted multi-page charts depicting the percentage decreases in area properties for 2012. Based on this evidence, the appellant requested a reduced total assessment of \$100,404.

The Board takes notice that 2011 and 2012 are in the same general assessment period in Kane County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,604. The subject's assessment reflects a market value of \$352,636 or \$119.86 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

The board of review's submission included a memorandum from Michael Bielak, Dundee Township Assessor, who contended that "no further reduction is warranted based on the 2012 assessment and the current sales in the Appellant's area."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable sales. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant reiterated his contention that the assessments of area properties in 2012 were reduced. Given the average percentage decrease in area properties, the appellant requests the same reduction for the subject property.

At the request of the Property Tax Appeal Board, the Kane County Board of Review confirmed that a 2012 township equalization

¹ The assessing officials report only one fireplace whereas the appellant reported two fireplaces in the Section III of the appeal petition.

factor of .9015 was applied in Dundee Township. (See 86 Ill.Admin.Code §1910.67(k)(3))

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 11-01590.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$117,315 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.
[Emphasis added.]

The Board further finds that the prior year's decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2012 and 2013 are within the same general assessment period in Kane County. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of the equalization factor of 0.9015.

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.

Chairman

K. L. Ferr

Member

[Signature]

Member

Mark Albino

Member

Jerry White

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 18, 2015

[Signature]

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 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 the subsequent year 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.

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.