



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

APPELLANT: Robert Beaudrie
DOCKET NO.: 15-06818.001-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 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: \$15,613
IMPR.: \$94,745
TOTAL: \$110,358

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative 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 assessment for the 2015 tax year.¹ 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 two-story dwelling of frame construction with 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 fireplaces and an attached three-car garage. The property has a 22,216 square foot site and is located in Carpentersville, Dundee Township, Kane County.

¹ More specifically, the applicable portion of Section 16-185 provides:

. . . 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 board of appeals or after adjournment of the session of the board of review . . . 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. . . .

The appellant contends the average assessment increase in the subject's subdivision for 2015 was 4.1%. (Exhibit B) As such, the appellant contends that the assessment decision in Docket No. 14-04075.001-R-1 for the subject property of \$94,091, which was issued based upon an agreement of the parties, should only be increased for 2015 by 4.1% or to a total assessment of \$97,948.

In support of this argument, the appellant submitted a cover letter and Exhibit B consisting of "all of the houses/lots" in the subject's subdivision. The 76 properties are identified by parcel number, street address and the reported percentage increase/decrease in assessment from 2014 to 2015. The listing depicts increases/decreases in the assessments for the properties ranging from minus 8.6% to plus 5.4% with a reported average percentage increase of plus 4.1%.

Based on the foregoing evidence and argument, the appellant requested a total assessment for the subject for 2015 of \$97,948.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total 2015 assessment for the subject of \$110,358. The subject property has an improvement assessment of \$94,745 or \$32.20 per square foot of living area. The subject's assessment reflects a market value of \$284,434 or \$96.68 per square foot of living area, including land, when applying the 2015 three-year median level of assessment in Kane County of 33.31%.

In response to the appellant's appeal, the Kane County Board of Review submitted a memorandum and data gathered by the Dundee Township Assessor's Office. The assessor noted that the quadrennial reassessment cycle commenced as of January 1, 2015 and thus was a reassessment year within Dundee Township.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparables with both sales and equity data. The comparables were located within .35 of a mile of the subject. The parcels range in size from 20,909 to 47,480 square feet of land area and have been improved with a one-story and two, two-story homes of frame exterior construction. The dwellings were built between 1989 and 2003 and range in size from 2,398 to 3,676 square feet of living area. Each comparable has a basement, two of which are walkout-style with finished areas. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 640 to 1,131 square feet of building area. The comparables have improvement assessments ranging from \$69,051 to \$127,701 or from \$28.80 to \$34.74 per square foot of living area. The comparables sold between June 2015 and January 2016 for prices ranging from \$400,000 to \$525,000 or from \$142.82 to \$166.81 per square foot of living area, including land.

Based on this evidence and argument, the board of review requests confirmation of the subject's assessment.

In written rebuttal, the appellant argued that since 2015 assessments are based upon data from 2012, 2013 and 2014, the board of review's submission should be given no weight since the sales occurred in 2015 and 2016.²

In light of the 2014 agreed upon assessment of the subject property, the appellant contends the "only question is how much did the value of my property change in 2015." To support that determination, the appellant argued that his analysis of 76 properties in his area with an average assessment increase of 4.1% "appears to be the most logical representation of the amount my property increased." Since the actual increase issued by the assessing officials was 17.3%, the appellant contends the assessor's increase is "totally unrealistic."

Conclusion of Law

As background, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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.]

There is no dispute on this record that assessment year 2015 began a new general quadrennial assessment period in Kane County and therefore, the Property Tax Appeal Board finds that this portion of Section 16-185 for owner-occupied residential dwellings is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2014 to be maintained for the remainder of the general assessment period, subject to any equalization factor (35 ILCS 220/16-185; 35 ILCS 200/9-215). As a consequence, the Property Tax Appeal Board finds that the prior year's 2014 decision cannot be carried forward to 2015 subject to equalization.

Instead, on this record, the taxpayer was entitled to file a "direct appeal" to the Property Tax Appeal Board pursuant to another portion of Section 16-185 of the Property Tax Code providing that:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the

² See definition of "one-third of the fair cash value of property, as determined by the Department's sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected." (35 ILCS 200/1-55)

Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board.

For the filing of a "direct appeal," the appellant would have to provide evidence of comparable assessments or market value data to support that the subject's 2015 assessment was incorrect. As part of this appeal, the appellant marked none of the available boxes in Section 2d as a basis of this Residential Appeal petition. The appellant's argument is solely based upon applying the "average" assessment increase from 76 area properties of 4.1% to the 2014 assessment of the subject property to arrive at the 2015 assessment of the subject property.

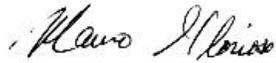
The Board gives this percentage increase in assessment aspect of the appellant's argument no weight. The mere fact that an assessment increases from one year to the next does not of itself establish the assessment is correct or incorrect. To demonstrate the assessment at issue is incorrect the taxpayer needed to submit (a) relevant, credible and probative market data to establish the market value of the property as of the assessment date at issue or (b) relevant, credible and probative evidence of comparable properties with their respective assessments to establish lack of assessment uniformity. The Board finds the appellant did not submit information on credible comparable sales or credible equity data that included the necessary descriptive detail for comparison to the subject property such as age, size and features in order to challenge the correctness of the subject's 2015 assessment. Therefore, the Board gives this aspect of the appellant's argument no weight.

When unequal treatment in the assessment process as the basis of an appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The record contains no evidence from the appellant supporting a reduction in the assessment in the form of assessment equity comparables. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

When market value is the basis of an appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The record contains no evidence from the appellant supporting a reduction in the assessment in the form of market value comparables. The board of review submitted recent market value data to support that the subject property was not overvalued based upon its 2015 assessment. On this record, the Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

In conclusion and in light of the evidence in this record, the Board finds a reduction in the subject's assessment is not warranted.

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: July 17, 2018



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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