



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

APPELLANT: Robert Beaudrie
DOCKET NO.: 17-00210.001-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: \$18,199
IMPR.: \$104,428
TOTAL: \$122,627

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 2017 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 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.

The appellant contends the average assessment increase in the subject's subdivision was 4.1%, for 2015, 6.3% for 2016 and 2.4% for 2017. (Exhibit C) 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 2017 by the 2015 increase of 4.1%, plus the 2016 increase of 6.3% and the 2017 increase of 2.4% or to a total assessment of \$106,153. (Exhibit A)

In support of this argument, the appellant submitted a cover letter and Exhibit C consisting of "all of the houses/lots" in the subject's subdivision. The 75 properties are identified by parcel number, street address and the reported percentage increase/decrease in assessment from 2015 to 2017. The listing depicts increases/decreases in the assessments for the properties with a reported three-year average percentage increase of plus 12.8%.

Based on the foregoing evidence and argument, the appellant requested a total assessment for the subject for 2017 of \$106,153.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,627. The subject property has an improvement assessment of \$104,428 or \$35.50 per square foot of living area. The subject's assessment reflects a market value of \$368,028 or \$125.09 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$104,428 or \$35.50 per square foot of living area.

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 four comparables with both sales and equity data. The comparables were located within .40 of a mile of the subject. The parcels range in size from 24,394 to 47,480 square feet of land area and have been improved with a one-story and three, two-story homes of frame exterior construction. The dwellings were built between 1988 and 2000 and range in size from 2,692 to 2,994 square feet of living area. Each comparable has a basement, two of which are walkout-style and two have finished areas. The homes have central air conditioning, one or two fireplaces and a garage ranging in size from 450 to 1,131 square feet of building area. The comparables have improvement assessments ranging from \$88,490 to \$108,286 or from \$31.83 to \$38.58 per square foot of living area. The comparables sold between August 2015 and July 2017 for prices ranging from \$398,500 to \$465,000 or from \$128.90 to \$165.66 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 submitted information and a grid analysis critiquing the evidence submitted by board of review. The appellant argued that board of review comparable #1 was not analyzed as the sale date is outside the relevant date range. The appellant also submitted information on one comparable property located two doors away from the subject property which was not previously submitted as evidence.

Conclusion of Law

As an initial matter regarding the appellant's rebuttal, the board finds the rebuttal evidence contained a new comparable property not previously submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the new comparable property submitted by appellant in conjunction with his rebuttal argument.

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 200/16-185; 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 2017 subject to equalization.

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 three-year "average" assessment increase from 75 area properties of 12.8% to the 2014 assessment of the subject property to arrive at the 2017 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 assessments increase by different percentages 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 2017 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 board of review comparables #2 through #4 were similar to the subject in style, age, size and features with the exception of the amount of finished basement area. These comparables have improvement assessments ranging from \$31.83 to \$32.87 per square foot of living area. The subject has an improvement assessment of \$35.50 per square foot of living area, which is above the range established by the comparables, but justified given its finished basement. 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 2017 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



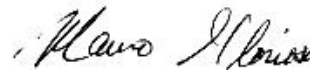
Member

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: April 21, 2020



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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