



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

APPELLANT: Robert Beaudrie  
DOCKET NO.: 19-01766.001-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:** \$19,848  
**IMPR.:** \$120,784  
**TOTAL:** \$140,632

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 2019 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 and brick exterior construction with 2,942 square feet of living area. The dwelling was constructed in 1995. Features of the home include a walk-out basement with 1,062 square feet of finished area, central air conditioning, a fireplace and a 704 square foot garage.<sup>1</sup> The property has a 22,651 square foot site and is located in Carpentersville, Dundee Township, Kane County.

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<sup>1</sup> The subject's property record card provided by the board of review describes the subject as having a frame exterior with face brick and a walk-out basement with finished area, which was not refuted by the appellant his rebuttal filing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted web edition property record cards<sup>2</sup> for the subject and nine comparable properties labeled “SCHED A” through “SCHED J.” The appellant also provided a grid analysis with information on the subject and four of the nine comparables. The appellant reported that all nine of the comparables are located within .8 of a mile from the subject property and one of which is within the subject’s neighborhood. The appellant contends that all of the homes are within the same Homeowners Association as the subject. According to the web edition property record cards the comparables have sites that range in size from 13,939 to 58,806 square feet of land area and are improved with one-story or two-story dwellings ranging in size from 2,369 to 3,443 square feet of living area.<sup>3</sup> The dwellings were built from 1997 to 2003. Four of the homes were reported to have siding, wood and stone, or wood and brick exterior construction. Each comparable has a basement, central air conditioning, a fireplace and a garage ranging in size from 400 to 851 square feet of building area. The properties sold from March 2016 to July 2018 for prices ranging from \$247,500 to \$292,500 or from \$71.88 to \$122.41 per square foot of living area, including land.

The appellant presented a letter stating that a major factor in curb appeal of a home to any buyer is the family room and kitchen areas. Photographs of these areas were provided for the subject and each comparable. The appellant also outlined differences between the subject and eight of the nine comparables arguing various aspects of those comparables were superior to the subject.

The appellant further argued in the letter that in 2008 the Kane County Board of Review acknowledged that approximately 45% of the subject lot falls under the jurisdiction of the U.S. Army Corps of Engineers restrictions, but for some reason the township assessor seems to have reversed the majority of the Board’s 2008 dispensation for this.

The appellant asserted that there are 77 properties in the subject’s subdivision. The 2019 assessments decreased for 52 of those, remained unchanged for one and increased for 24 properties. The appellant argued that the subject’s increase was the 4<sup>th</sup> highest. The average for the 77 properties was a 5.1% decrease, while the subject’s assessment increased by 7.3%.

Based on this evidence, the appellant requested a reduction in the subject’s total assessment to \$97,514 which would reflect a market value of \$292,571 or \$99.45 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,632. The subject's assessment reflects a market value of \$422,318 or \$143.55 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

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<sup>2</sup> Web edition property record cards include the following disclaimer on the document: “Our property information database is continually being updated. We cannot guarantee the accuracy or completeness of the information presented above.”

<sup>3</sup> The web edition property record card for the appellant’s comparable #1 describes the dwelling as a one-story design with one fireplace, which differs from the two-story design with four fireplaces shown in the appellant’s grid analysis.

The board of review presented a letter prepared by Michael Bielak, Dundee Township Assessor. The assessor's office submitted a land value spread sheet showing that the subject has the lowest land value in the neighborhood. The land assessments range from \$19,848 to \$39,563, with the subject having a land assessment of \$19,848. The assessor stated the subject property is located next to a wooded area and the subject's land assessment was reduced in 2017. As to the appellant's comparables, the assessor contends that comparable #1 is a one-story home which sold as a relocation sale including \$29,000 in credits and has four bedrooms, with three of the four located in the basement as shown in the Multiple Listing Sheet associated with the sale shown as "BOR Exhibit A". The assessor asserted that the appellant's comparables #2 through #9 are all located in a tract housing development, are not the same quality construction as the appellant's custom home, do not have walk-out basements and all have smaller garages. The assessor also asserted that the appellant's comparables #3, #5, #6, #7 and #8 do not have finished basements. In support of these claims, the assessor provided a grid analysis with additional information on the subject and each of the appellant's nine comparables, where the appellant's comparables were reported to be located within .41 of a mile from the subject and the dwellings were reported to have frame or frame and masonry exterior construction.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four comparable sales located within .68 of a mile from the subject property, one of which is located in the subject's assessment neighborhood. Three of the comparables are located in Dundee. The comparables have sites that range in size from approximately 19,602 to 66,211 square feet of land area and are improved with two-story dwellings of brick or frame and brick exterior construction ranging in size from 2,538 to 2,992 square feet of living area. The dwellings were built from 1990 to 1999. The comparables each have a basement, three of which are either a walk-out or a look-out design with finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 768 to 847 square feet of building area. The properties sold from July to November 2018 for prices ranging from \$388,000 to \$435,000 or from \$138.05 to \$152.88 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant disputed the board of review's description of the subject lot and the number of bathrooms fixtures in the subject dwelling. As to the board of review comparables, the appellant argued that one of the basic tenets in real estate is location, location, location. Three of the four board of review comparables are located in Dundee and all of the 9 comparables presented by the appellant are in Carpentersville, like the subject. The appellant attached a printout from Zillow.com website showing a comparison of home values between the two communities. Furthermore, the three comparables located in Dundee have lower tax rates according to the appellant; the appellant argues that tax rates are taken into consideration when a buyer is determining how much they are willing to pay for a property. The appellant further contends that none of the board of review comparables have land use restrictions like the subject and all of the comparable dwellings have larger family rooms and more modern kitchens when compared to the subject as shown in the photographs labeled "Exhibit D" through "Exhibit T."

### **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 record contains a total of 13 suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #4, #5, #8 and #9 due to differences from the subject in dwelling size, design and/or their sale dates occurred in 2016 or 2017, which are dated and less likely to be indicative of the subject's market value as of the January 1, 2019 assessment date. The Board has given reduced weight to board of review comparables #1, #2 and #3 due to their dissimilar locations in Dundee when compared to the subject's Carpentersville location.

The board finds the best evidence of market value to be the appellant's comparables #3, #6 and #7, along with board of review comparable #4 which sold proximate in time to the assessment date at issue and are relatively similar to the subject in location, dwelling size, design and age. However, the Board finds the appellant's comparables have unfinished basements in contrast to the subject's walk-out basement with finished area, suggesting upward adjustments for these features would be required to make the comparables more equivalent to the subject. The comparables sold from January to July 2018 for prices ranging from \$260,000 to \$388,000 or from \$79.85 to \$152.88 per square foot of living area, including land. The Board has given most weight to board of review comparable #4 which sold for \$388,000 or \$152.88 per square foot of living area, including land, as this property is located within the subject's neighborhood and is the only comparable with a look-out style basement with finished area, which is most similar to the subject. The subject's assessment reflects a market value of \$422,318 or \$143.55 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record in terms of overall market value but within the range on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's estimated market value as reflected by its assessment is 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:

August 23, 2022



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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