



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

APPELLANT: Robert Beaudrie  
DOCKET NO.: 20-01872.001-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 **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:** \$20,908  
**IMPR.:** \$87,382  
**TOTAL:** \$108,290

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 2020 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 1,104 square feet of finished area, central air conditioning, a fireplace and a 704 square foot garage.<sup>1</sup> The property has an approximately 22,651 square foot site and is located in Carpentersville, Dundee Township, Kane County.

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 15 comparable

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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 walk-out basement with finished area, which was not refuted by the appellant in his rebuttal filing.

<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."

properties as shown in “Exhibit A” and labeled “SCHED A” through “SCHED J.” The appellant also provided a grid analysis with information on the subject and four of the 15 comparables.<sup>3</sup> The appellant reported that all 15 comparables are located within .8 of a mile from the subject property and three of which are within the subject’s subdivision. 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 12,632 to 58,806 square feet of land area and are improved with one-story or two-story dwellings ranging in size from 2,350 to 3,908 square feet of living area.<sup>4</sup> The dwellings were built from 1996 to 2002. 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 and a garage ranging in size from 400 to 1,062 square feet of building area. Thirteen comparables each have either one or two fireplaces. The properties sold from March 2017 to September 2019 for prices ranging from \$247,500 to \$415,000 or from \$71.88 to \$176.60 per square foot of living area, including land.

The appellant presented a letter arguing 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 the 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 of use. The appellant provided photographs shown as “Exhibits A5 – A7.”

Based on this evidence, the appellant requested a reduction in the subject’s total assessment to \$100,106 which would reflect a market value of \$300,348 or \$102.09 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 \$131,601. The subject's assessment reflects a market value of \$394,961 or \$134.25 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32% as determined by the Illinois Department of Revenue.

The board of review presented a memorandum prepared by the Dundee Township Assessor’s Office. The assessor argued that the appellant’s comparables #2 through #14 are tract housing, and not the of same quality construction as the subject. The assessor contends that appellant’s 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 on page 8 of 14 in the submission. The assessing officials also provided a grid analysis with additional information on the subject and each of the

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<sup>3</sup> For ease of reference, the 15 comparables set forth in Exhibit A as “B” through “P” have been renumbered as comparables #1 through #15.

<sup>4</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.

appellant's 15 comparables. The appellant's comparables were reported to be located within .42 of a mile from the subject and the dwellings were reported to have frame, frame and brick or frame and stone exterior construction. Seven of the appellant's comparables have basement finished area, with six having either a walk-out or a look-out design. Comparable #7 has an inground swimming pool. 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 of the appellant's comparables range from \$20,908 to \$41,676, with the subject having a land assessment of \$20,908.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on seven comparable sales located within .88 of a mile from the subject property, three of which are located in the subject's assessment neighborhood. Four of the comparables are located in Dundee. The board of review's comparable #6 is the same property as the appellant's comparable #12. 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<sup>5</sup> dwellings of brick, frame and brick or frame and stone exterior construction ranging in size from 2,290 to 3,437 square feet of living area. The dwellings were built from 1985 to 2002. The comparables each have a basement, five of which have finished area and four of which are either a walk-out or a look-out design. Each comparable has central air conditioning, one to three fireplaces and a garage ranging in size from 667 to 847 square feet of building area. The properties sold from March 2017 to April 2020 for prices ranging from \$364,000 to \$508,500 or from \$107.65 to \$158.95 per square foot of living area, including land.

Based on this evidence, the board of review offered to stipulate to a reduced total assessment of \$124,671 for the subject, reflecting a market value of \$374,163 or \$127.18 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Kane County of 33.32%.

In written rebuttal, the appellant indicated that while the offer of the revised assessment by the board of review was appreciated, the attached analysis of the information provided by the assessing officials suggests this revision is still not reflective of the subject property's market value. 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. Four of the seven board of review comparables are located in Dundee, whereas all 15 comparables presented by the appellant are located in Carpentersville, like the subject. The appellant contends that rightly or wrongly, Dundee is considered more of an upscale community than Carpentersville, as depicted in the attached a printout from Zillow.com website (Exhibit B) showing a comparison of home values between the two communities. 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 C" through "Exhibit U." According to "Exhibit A," the appellant analyzed the assessing officials' comparable sales and after adjusting these comparables for differences from the subject concluded that the subject

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<sup>5</sup> The board of review reported that its comparable #1 is a one-story design, but according to the photographic evidence the dwelling is at least part two-story.

property would have a suggested price per square foot value of \$106.08 per square foot of living area, including land. The appellant contends that it would be a reasonable compromise to use the average of the appellant's original request of \$102.08 per square foot of living area, including land and the appellant's analysis of the board of review comparable sales of \$106.08 per square foot of living area, including land to arrive at a market value for the subject property of \$104.08 per square foot of living area, including land.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of 21 suggested comparable sales for the Board's consideration, as one sale was common to the parties. The Board has given less weight to the appellant's comparables #1 through #7, #10, #11, #13, #14 and #15, as well as board of review comparables #1 through #5 and #7 due to differences from the subject in dwelling size, design and/or their sale dates occurred in 2017 or 2018, which are less proximate in time to the lien date at issue and are thus likely to be indicative of the subject's market value as of the January 1, 2020 assessment date at issue. Furthermore, board of review comparables #1, #2, #3 and #5 have 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 #8, #9 and #12/board of review comparable #6, 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 none of these three comparables have a walk-out basement, like the subject and two of the three comparables have unfinished basements in contrast to the subject's walk-out basement with finished area, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in July and September 2019 for prices ranging from \$298,750 to \$370,000 or from \$98.84 to \$107.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$394,961 or \$134.25 per square foot of living area, including land, which falls above the range established by the best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's 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:

July 18, 2023



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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