



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

APPELLANT: Robert Beaudrie  
DOCKET NO.: 23-06046.001-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:** \$22,653  
**IMPR.:** \$120,557  
**TOTAL:** \$143,210

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 2023 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 a 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 information on nine comparable sales in Section V of the Residential Appeal petition. The comparables are located within .9 of a mile from the subject property. The comparables have sites that range in size from 13,504 to 24,829 square feet of land area. The

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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 1,416 square foot walk-out basement with 1,104 square feet of finished area, which was not refuted by the appellant in the rebuttal filing.

comparables are improved with two-story dwellings of frame, brick or frame and brick exterior construction ranging in size from 2,761 to 4,912 square foot of living area. The dwellings were built from 1996 to 2003. The comparables each have a basement. No data was provided by the appellant concerning basement finish, if any, of the comparables. Each comparable has central air conditioning, a fireplace and a garage ranging in size from 400 to 868 square feet of building area. The comparables sold from June 2020 to April 2022 for prices ranging from \$300,000 to \$515,775 or from \$99.76 to \$134.09 per square foot of living area, including land.

The appellant presented a letter stating that while 2023 is a new quadrennial assessment period, the value of the subject property for 2022 was determined by both the Kane County Board of Review and the State Property Tax Appeal Board (PTAB) as depicted in the final decision issued by PTAB for the 2022 tax year, identified as Exhibit E and the Board of Review Notes on Appeal for the 2022 tax year, identified as Exhibit F.

In a document labeled “Summary,” the appellant argued that the subject has impaired use of the property that would require downward adjustments for fogged window allowance; drive-sunk/cracks, carpeting allowance-29 years old and a furnace allowance.

In further support of the overvaluation argument, the appellant submitted a spreadsheet with information on 26 comparable sales, where the first nine comparables are duplicates of the nine comparables presented in Section V of the Residential Appeal petition. The spreadsheet indicated the comparables are located from .1 to .9 of a mile from the subject property and have lot sizes ranging from 12,632 to 57,064 square feet of land area. The comparables have buildings that range in size from 2,160 to 4,912 square feet of building area that were built from 1995 to 2004. The appellant provided web edition property record cards<sup>2</sup> for these 26 comparable properties labeled “SCHED B-1” through “SCHED B-26.” The properties sold from June 2020 to September 2022 for prices ranging from \$300,000 to \$750,000. The Board finds these 26 comparables were not presented on PTAB’s prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board’s strict application of section 1910.80, as articulated in Standing Order No. 2, the spreadsheet containing information on the 26 comparable properties submitted by the appellant is given no weight.<sup>3</sup>

The appellant asserted in Exhibit D that there are 77 properties in the subject’s subdivision. The 2023 assessments have either increases or decreases in assessed value from the prior year, resulting in an average increase of .3%.

The appellant provided a letter dated September 28, 2011 from the Village of Carpentersville (Exhibit G), indicating the U.S. Army Corps of Engineers has jurisdiction over the design of the

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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 Property Tax Appeal Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and board of review are ordered to use PTAB’s prescribed forms in accordance with Section 1910.80 of the rules of the Property Tax Appeal Board whether a party is filing by paper or through the e-filing portal. Any party not complying with PTAB’s rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight.

detention basin adjacent to the subject home. The letter also indicated that there are restrictions associated with the wetland basins in the subject's subdivision.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$117,421 which would reflect a market value of \$352,298 or \$119.75 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 \$143,210. The subject's assessment reflects a market value of \$429,673 or \$146.05 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Kane County of 33.30% as determined by the Illinois Department of Revenue.

The board of review presented a letter prepared by Michelle Abell, Deputy Supervisor of Assessments, Kane County. Abell argued that the appellant's comparable sale #2 was not advertised as depicted in the PTAX-203 Illinois Real Estate Transfer Declaration provided herein. Abell contended that there has been a large increase in values from 2020 through the end of 2022 and since 2023 is the beginning of the new assessment period using sales that occurred in 2020, 2021 and 2022, the values of properties would be higher than the results using the 2019, 2020 and 2021 sales data. Abell provided a Midwest Real Estate Data (MRED) graph depicting median home values as of January 1, 2019 was \$168,000, as of January 1, 2020 was \$175,000, as of January 1, 2021 was \$185,000, as of January 1, 2022 was \$205,000 and as of January 1, 2023 was \$229,500. The median sale price increased by 24% from January 1, 2021 to January 1, 2023.

With respect to the appellant's adjustments due to "impaired use of the property," Abell asserted that all homes are assessed in average condition and there is no way to know if any of the appellant's comparables suffer from the same or similar general use of the home. Abell contends that without an inspection to document any deferred maintenance, no reduction in assessment is warranted.

With respect to the appellant's Exhibit G regarding the subject's land, Abell stated the county is of the opinion this would not affect value and there is no multi-year evidence/sales data that this restriction would actually lower the value of their home in view of the public. The rear portion of the subject site has a small pond with prairie plants. (see aerial photo) Abell argued there could potentially be a large percentage of the public that would prefer this view from the rear of the home over the view of another home right next to the end of the grass line.

Lastly, Abell asserted that the subject's market value of \$146.05 per square foot of living area, including land, as reflected by its assessment falls within the range of the 26 sales depicted in the appellant's Exhibit B. These comparables sold for prices ranging from \$99.76 to \$208.04 per square foot of living area, including land.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on five comparables that are located within the subject's assessment neighborhood and from .08 to .33 miles from the subject property. The comparables have sites that range in size from 13,504 to 32,234 square feet of land area and are improved

with two-story dwellings of vinyl and brick, cedar or brick and frame exterior construction ranging in size from 2,694 to 3,279 square feet of living area. The dwellings were built from 1995 to 2002. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 778 square feet of building area. Comparable #5 has an inground swimming pool. The board of review provided the Multiple Listing Service (MLS) printouts for each comparable which depicted comparable #1 with a look-out basement, comparable #2 with a newer roof, central air conditioning and water heater (216, 2018 and 2020); comparable #3 had renovations in 2013, 2018 and 2021; comparable #4 stated “so much is new/newer;” and comparable #5 has newer major mechanicals. The properties sold from December 2021 to July 2022 for prices ranging from \$430,000 to \$575,000 or from \$154.45 to \$198.14 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 argued that the subject’s 2023 assessment is a 22% increase over the 2022 stipulated assessment of \$117,328.<sup>4</sup> The appellant contended that the five comparables submitted by the board of review are included in the printout with the 26 comparables provided in the appellant’s original submission. The appellant argued the condition of the home is a critical factor a buyer considers in determining how much they will pay for a home. The appellant included photographs of the subject’s defective windows, the family room, kitchen and view of the rear of the home. (Exhibits D-G and H and I) The appellant also argued that the size of the family room and kitchen areas are key factors contributing to the desirability and value of the home. The appellant computed the size of the family rooms and kitchens/eating areas of the board of review’s five comparables when compared to the subject. Exhibit J depicts the subject’s family room and kitchen to be significantly smaller than the board of review comparables.

### **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 14 suggested comparable sales for the Board’s consideration. The Board has given less weight to the appellant’s comparables #1 and #3 through #9 due to their sale dates occurring less proximate to the January 1, 2023 assessment date than other sales in the record and/or they are dissimilar to the subject in dwelling size. The Board has also given less weight to the appellant’s comparable #2, as the property was not advertised for sale according to

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<sup>4</sup> The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments

real estate transfer declaration provided by the board of review, which is one of the key fundamental elements of an arms-length transaction. The Board has given reduced weight to board of review comparable #4 due to its larger dwelling size, when compared to the subject and board of review comparable #5 which has an inground swimming pool, unlike the subject.

The board finds the best evidence of market value to be board of review comparables #1, #2 and #3, which sold more proximate in time to the assessment date at issue and are overall more similar to the subject in location, dwelling size and design. However, the Board finds these three comparables are superior to the subject in age and/or renovations and each dwelling has features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from December 2021 to July 2022 for prices ranging from \$430,000 to \$473,200 or from \$154.45 to \$175.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$429,673 or \$146.05 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of overall market value and 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.

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Chairman



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Member



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Member



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Member



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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 15, 2025



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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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