



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

APPELLANT: Robert Beaudrie
DOCKET NO.: 11-01590.001-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, 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: \$19,926
IMPR: \$97,389
TOTAL: \$117,315

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single-family dwelling of frame exterior construction containing 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 fireplaces¹ and an attached three-car garage of 704 square feet of building area. The property has a 22,216 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted information on one comparable sale and two comparable active listings at the time the appeal petition was filed in April 2012. The three comparables are described as two-story dwellings of frame construction that range in size from 2,626 to 2,965 square feet of living area. The dwellings were 17 or 24 years old. The

¹ The assessing officials report only one fireplace whereas the appellant reported two fireplaces in the Section III of the appeal petition.

comparables were located within .4 of a mile of the subject property. Features of the comparables include a full basement with finished area, central air conditioning, two fireplaces and a garage ranging in size from 604 to 836 square feet of building area. The comparables have sites ranging in size from 22,216 to 43,560 square feet of land area. Comparable #1 sold in June 2011 for \$360,000 or \$121.42 per square foot of living area, including land. Comparables #2 and #3 has asking prices of \$399,000 and \$294,900, respectively or \$149.94 and \$112.30 per square foot of living area, including land.²

As an additional analysis of this sale and listing data, the appellant presented a letter outlining his "calculations" or adjustment process in comparing the subject to each of these comparables in his Method A, Method B and Method C, respectively. The appellant contends that comparable #1 is next door to the subject and is the best indicator of the value of the subject dwelling. He further asserted that comparable #2 has been on the market for over 1 ½ years and comparable #3 has been on the market for over three years.

As to comparable #1, the appellant reported this property was on the market for 15 months prior to its sale. In the appellant's Method A document, the appellant "adjusted for improvements" the owner made to comparable #1 "that I have not" and for the fact that "I have brick on 1-side" which comparable #1 does not have. After making his adjustments to the sale price of comparables #1, the appellant opined an "estimated value" for the subject of \$315,000.

The appellant presented a similar adjustment process for the list price of comparable #2 which is located across the street from the subject. Using his methodology of "adjusting to known differences" between comparable #2 and the subject, the appellant opined an "estimated value" for the subject after adjustments of \$321,510.

Similarly, for comparable listing #3 the appellant presented various adjustments including for lot size, a smaller dwelling size and age being 7 years newer to opine an "estimated value" for the subject of \$305,065.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$105,000 which would reflect a

² In a follow-up filing made in January 2013, the appellant reported these asking prices were "now" #352,500 and \$288,900, respectively.

market value of approximately \$315,000 or \$107.07 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$137,320 was disclosed. The subject's assessment reflects a market value of \$413,241 or \$140.46 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for Kane County of 33.23% as determined by the Illinois Department of Revenue.

The board of review presented a letter along with information gathered by Michael Bielak, Dundee Township Assessor. As to the appellant's comparables, the assessor contends that comparable #1 is actually a one-story dwelling that is inferior to the subject. In reiterating the appellant's comparables in the a grid analysis, the assessor reported a larger dwelling size of 3,294 square feet for appellant's comparable #2 and that both comparable #1 and #2 have walkout-style basements and one fireplace in each home. The assessor further asserted that his comparable #3 was the most similar property to the subject, despite that this home does not have a finished, walkout-style basement like the subject.

In support of the subject's estimated market value based on its assessment, the township assessor presented a grid analysis of three comparable sales located from .02 to .41 of a mile from the subject property. The comparables are improved with either one-story or two-story dwellings of frame exterior construction that range in size from 2,554 to 3,304 square feet of living area. The dwellings were constructed in 1996 or 1999. Each has the same neighborhood code assigned by the assessor as the subject property. Features of the comparables include a full basement, one of which is a walkout-style and two of which have finished area. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 720 to 804 square feet of building area. The comparables have sites ranging in size from 22,216 to 27,878 square feet of land area. The comparables sold from August 2008 to May 2013 for prices ranging from \$448,000 to \$579,000 or from \$149.93 to \$187.94 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 assessor's contention that comparable #1 presented by the appellant was a

one-story dwelling and highlighted a photograph of the dwelling which depicts windows above the garage and reported that the appellant has been through the home which has two bedrooms on the second floor.

In addition, the appellant reports that his comparable #2 sold in April 2012 for \$352,350 and his comparable #3 sold in January 2013 for \$275,000.

Furthermore, the appellant argued that the assessor's comparables #1 and #2 reflect purchase prices from 2008 "before the real estate crash" and therefore are not indicative of the subject's estimated fair cash value as of the assessment date of January 1, 2011.

As to the assessor's comparable #3, the appellant contends this property is located next to Raceway Woods, which will "never have houses" behind that property. In further response to this property the appellant attached a printout from the Zillow.com website indicating assessor comparable #3 had a "Zestimate®" of \$338,974 despite its sale price of \$448,000 in June 2013. On the printout, the appellant highlighted descriptive data concerning upgraded features including crown molding, coffered ceiling, huge kitchen with bayed eating space, granite and new hardwood flooring. The appellant further argued this home has stainless steel appliances and a wine refrigerator. The appellant stated "you could fit my whole kitchen, eating area and family room into" the kitchen of this comparable.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 Property Tax Appeal Board has given no weight to the appellant's opinions of the subject's estimated market value as outlined in his Method A, Method B and Method C. There is no indication in the record that the appellant has any training and/or experience in performing a paired sales analysis, making adjustments to real properties based on differences and/or appraisal training and/or licensing so as to give any credence to his reported adjustment process. Instead, the Property Tax Appeal Board will consider the actual sale and listing/subsequent sale data in the record as reported.

As to the parties' dispute concerning appellant's comparable #1 and its design, the Board finds the best evidence in the record is Exhibit B attached to the appellant's appeal petition. This document is an on-line property record card from the Dundee Township Assessor's Office for comparable #1 and depicts the design as a "one-story" home with a "total building sq ft" of 2,965 and a "total ground sq ft" of 2,317. Based on this data, the Property Tax Appeal Board finds that it is clear this dwelling has only 648 square feet of second floor area, but has the majority of its living area on the first floor. Comparable #1 is thus best described as a part one-story and part two-story dwelling. The Board further finds that the subject dwelling in comparison has a significant portion or about 1,152 square feet of second floor living area as compared to its entire dwelling size of 2,942 square feet (see Appellant's Exhibit A).

As to the size dispute concerning the appellant's comparable #2, the Board finds the best evidence of this home's dwelling size was presented as Appellant's Exhibit C, an internet printout of the property record card from the Dundee Township Assessor's Office which reports a total dwelling size of 2,670 square feet. The Board finds the township assessor did not provide any documentation to support the dwelling size for this home of 3,294 square feet as report in the assessor's grid analysis.

The parties presented a total of four comparable sales and two listings, although the record indicates that the listings have sold since the appellant filed this appeal with the Property Tax Appeal Board. To summarize the record, as presented there is evidence of a total of six sales. The sales occurred between August 2008 and May 2013 for sale prices ranging from \$275,000 to \$579,000 or from \$104.72 to \$187.94 per square foot of living area, including land.

The Board has given reduced weight to board of review comparables #1 and #2 as the sale dates of these properties in

2008 are sufficiently remote in time and therefore are less valid and relevant indicators of the subject's estimated market value as of the assessment date of January 1, 2011. The Board has also given reduced weight to appellant's comparable #3 and board of review comparable #3 as neither home has a finished walkout-style basement like the subject.

The Board finds the appellant's comparables #1 and #2, despite some differences, are the most similar comparables to the subject in location, size, style, exterior construction, features, age and land area. These properties also sold most proximate in time to the assessment date at issue. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold in June 2011 and April 2012 for prices of \$360,000 and \$352,350 or for \$121.42 and \$131.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$413,241 or \$140.46 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. After considering adjustments and differences between the subject and these most similar comparables, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

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: March 21, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.