



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

APPELLANT: Renee M. Beaulieu
DOCKET NO.: 12-01167.001-R-1
PARCEL NO.: 01-27-153-001

The parties of record before the Property Tax Appeal Board are Renee M. Beaulieu, the appellant, by attorney Jerri K. Bush in Chicago, and the Kane County Board of Review.

Based on the facts and exhibits presented, 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: \$16,827
IMPR.: \$46,500
TOTAL: \$63,327

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) contesting the assessment for the 2012 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 part two-story and part one-story single family dwelling of frame construction construction with 1,872 square feet of living area. The dwelling was constructed in 1993. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 10,750 square foot site and is located in Hampshire, Hampshire Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in July 2010 for a price of \$158,000. The appellant also submitted information on three comparable sales that sold from December 2011 to May 2012 for prices ranging from \$85,000 to \$197,000 or from \$47.22 to \$106.49 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$49,773.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,327. The subject's assessment reflects a market value of \$189,886 or \$101.43 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In rebuttal the board of review submitted a statement from the Hampshire Township Assessor asserting appellant's comparable sale #1 was a townhouse and appellant's comparable sales #1 and #2 sold in 2012. The assessor also prepared a grid analysis using the appellant's comparable sales. The primary difference was that the assessor indicated appellant's comparable sale #3 had 1,750 square feet of living area rather than 1,850 square feet as reported by the appellant.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale identified by the township assessor. This property was improved with a two-story dwelling with 2,205 square feet of living area constructed in 2006. The comparable sold in March 2011 for a price of \$200,000 or \$90.70 per square foot of living area, including land.

In rebuttal the appellant's attorney asserted that appellant's comparable sale #2 was a recent sale occurring in May 2012. Counsel also indicated that appellant's comparable sale #1 was a recent sale having a sale date of March 29, 2013, which is not what was indicated in the grid analysis submitted by the appellant. The appellant's counsel also asserted that the sale submitted by the board of review was 13 years newer and larger than the subject dwelling.

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 Board finds the best evidence of market value in the record to be comparable sales #2 and #3 submitted by the appellant and the comparable sale submitted by the board of review. These comparables were relatively similar to the subject in location, age, style, construction and features. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$166,000 to \$200,000 or from \$83.97 to \$106.49 per square foot of living area, including land.¹ The subject's assessment reflects a market value of \$189,886 or \$101.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave less weight to the subject's sale due to the fact the sale did not occur as proximate in time to the assessment date at issue as did the best comparable sales in the record. Little weight was given appellant's sale #1 due to the fact this comparable was reported to be a townhouse, which is dissimilar to the subject detached dwelling. Based on this record the Board finds a reduction in the subject's assessment is not justified.

¹ In calculating the price range of the comparables on a per square foot basis the Property Tax Appeal Board utilized the appellant's reported size for appellant's comparable sale #3 of 1,850 square feet.

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.



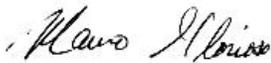
Chairman



Member



Member



Member



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: January 23, 2015



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.