



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

APPELLANT: Frank Scarpelli Jr.  
DOCKET NO.: 13-02091.001-R-1  
PARCEL NO.: 03-14-227-014

The parties of record before the Property Tax Appeal Board are Frank Scarpelli Jr., the appellant, by Nicholas E. Scarpelli, Attorney at Law, in Carpentersville; 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:** \$ 8,252  
**IMPR.:** \$ 12,885  
**TOTAL:** \$ 21,137

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 2013 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 one-story frame rental dwelling with 975 square feet of living area that was built in 1957. The subject property has a 9,583 square foot site. The

subject property is located at 1606 Sacramento Drive, Carpentersville, Dundee Township, Kane County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis to the appeal. In support of this argument, the appellant submitted an appraisal of a property located at 120 Adobe Circle, Carpentersville, identified by Property Index Number (PIN) 03-11-226-048. The appraiser developed the cost and sales comparison approaches to value in arriving at the final opinion of value of \$40,000 as of February 23, 2011.

The appellant submitted a document stating both the subject property and the property appraised were managed by the property owner and are identical. The appellant noted neither property had a garage, there is no central air conditioning and that the subject has the original press-board siding. The appellant also asserted that the condition of both properties as being poor<sup>1</sup>. The appellant also asserted that this appeal was based upon the Property Tax Appeal Board's determination for the subject property for the 2011 tax year.<sup>2</sup> The appellant acknowledged the requested assessment is less than the Board's finding for the 2011 tax year because the Dundee Township Assessor applied township reductions of 9.85% and 8.3% for the 2012 and 2013 tax years, respectively. The appellant submitted no evidence to support this claim<sup>3</sup>. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$21,137 was disclosed. The subject's assessment reflects an estimated market value of \$63,455 or \$65.08 per square foot of living area including land when applying Kane County's 2013 three-year average median level of assessment of 33.31%. 86 Ill.Admin.Code §1910.50(c)(1).

In response to the appeal, the board of review argued the comparables contained in the appraisal sold in 2011.

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<sup>1</sup> The appraisal report disclosed the property appraised differed from the subject in age, reported condition, and land area.

<sup>2</sup> The Property Tax Appeal Board takes notice of its decision under docket number 11-01930.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$20,500 based on the weight and equity of the evidence presented at the hearing.

<sup>3</sup> The Property Tax Appeal Board takes notice that the subject property is not an owner occupied residence and therefore is not eligible for the "rollover" provision provided under section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

In support of the subject's assessment, the board of review submitted three comparable sales located in the subject's subdivision. The comparables had varying degrees of similarity when compared to the subject. They sold from April to November of 2013 for prices ranging from \$70,000 to \$110,000 or from \$71.79 to \$112.82 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### 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.

The Board gave no weight to the appraisal submitted by the appellant. The appraisal was not developed for the property that is the subject matter of this appeal. Section 1910.65(c)(1) of the rules of the Property Tax Appeal Board provides:

c) Proof of the market value of the subject property may consist of the following:

1) an appraisal **of the subject property** as of the assessment date at issue;

Moreover, the effective date of the appellant's appraisal of February 23, 2011 and the comparable sales within the appraisal, which sold from July 2010 to August 2011, are dated in relation to the subject's January 1, 2013 assessment date, therefore, less reliable indicators of market value.

The Board finds the best evidence of market value contained in this record is the comparable sales submitted by the board of review. These comparables are located in within the subject's

subdivision and were generally similar to the subject in land area, design, age, and most features. These comparables sold from April to November of 2013 for prices ranging from \$70,000 to \$110,000 or from \$71.79 to \$112.82 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$63,455 or \$65.08 per square foot of living area including land, which falls below the range established by the most similar comparable sales contained in the record. Therefore, no reduction in the subject's assessment is justified.

In conclusion, the Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence. Therefore, no 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.

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Chairman



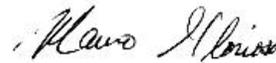
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DISSENTING: \_\_\_\_\_

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: November 20, 2015



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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 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.