



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

APPELLANT: John Piccione  
DOCKET NO.: 10-04281.001-R-1  
PARCEL NO.: 03-12-126-018

The parties of record before the Property Tax Appeal Board are John Piccione, the appellant, by attorney John J. Piccione of Piccione Keeley & Associates, Ltd. in Wheaton; 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:** \$14,031  
**IMPR.:** \$19,299  
**TOTAL:** \$33,330

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel is improved with a 1-story frame dwelling containing 960 square feet of living area. The home was built in 1956 on a crawl-space foundation and features a 1½-car garage containing 220 square feet. The subject is located in Carpentersville, Dundee Township, Kane County.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal. The appellant submitted information on nine comparable properties. They are described as 1-story frame or stone and frame dwellings ranging in age from 49 to 54 years old. The dwellings range in size from 768 to 1,460 square feet of living area and have no basements. Eight feature 1, 1½ or 2-car garages<sup>1</sup>. The appellant disclosed the comparables sold between October 2008 and November 2009 for prices ranging from \$55,000 to \$93,500 or from \$51.69 to \$121.74 per square foot of living area including land. Based on this record, the appellant requested the subject's assessment be reduced to \$25,000 which would reflect a market value of approximately

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<sup>1</sup> In the grid analysis, the appellant claims comparable #2 has no garage. However, the listing sheet submitted by the appellant describes this comparable as having a detached garage.

\$75,000 or \$78.12 per square foot of living area at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$33,330 was disclosed. The subject's total assessment reflects an estimated market value of \$99,910 or \$104.07 per square foot of living area, land included, using the 2010 three-year median level of assessments for Kane County of 33.36% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented descriptions and assessment information on three comparable properties. The comparables were built in 1956 or 1957 and consist of 1-story frame dwellings containing 960 square feet of living area. The dwellings have no basements. One features central air conditioning and all three have garages containing either 440 or 484 square feet. The comparables sold between March and December 2009 for prices ranging from \$95,500 to \$122,400 or from \$99.48 to \$127.50 per square foot of living area including land. The board of review also claims only two of the appellant's sales are arm's-length transactions. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 Property Tax Appeal Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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 must be proven by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record, the Board finds a reduction in the subject's assessment is not warranted.

The Board finds the appellant's comparables #2, #4 and #9 were dated and on this record were not as reliable or credible indicators of the subject's market value as of January 1, 2010 as other record evidence of more proximate sales. The appellant's comparables #3, #5 and #6 differed significantly in size from the subject. Therefore these comparables received less weight in the Board's analysis.

The Board finds the appellant's comparables #1, #7 and #8 and all three of the board of review comparables were most similar to the subject in age, size, style, location and features and sold proximate to the subject's assessment date of January 1, 2010.

These comparables sold for prices ranging from \$55,000 to \$122,400 or from \$51.69 to \$127.50 per square foot of living area. The subject's assessment reflects a market value of \$99,910 or \$104.07 per square foot of living area including land, which is within the range established by these most similar comparables. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject is overvalued, and 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

*Mario M. Louie*

Member

*J.R.*

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: March 22, 2013

*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.