



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

APPELLANT: Frank Scarpelli, Meadowdale Shopping Center  
DOCKET NO.: 11-01923.001-C-2  
PARCEL NO.: 03-14-426-022

The parties of record before the Property Tax Appeal Board are Frank Scarpelli, Meadowdale Shopping Center, the appellants, by attorney Nicholas E. Scarpelli in Carpentersville, the Kane County Board of Review; the C.U.S.D. #300 intervenor, by attorney Scott E. Nemanich of Hinshaw & Culbertson LLP in Lisle.<sup>1</sup>

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: \$103,439  
IMPR.: \$236,334  
TOTAL: \$339,773**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2011 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**

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<sup>1</sup> The intervenor adopted the board of review's evidence.

The subject property consists of a one-story building of brick construction with 20,000 square feet of building area. The building is 21 years old; has a land-to-building ratio of approximately 2.41:1 and contains a sprinkler system. The property has a 48,000 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$430,619. The subject property has an improvement assessment of \$282,686 or \$14.13 per square foot of building area. In support of its contention of the correct assessment the board of review submitted a stipulation signed by the appellant and the local assessor. No other evidence was submitted to support the subject's assessment.

#### **Conclusion of Law**

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in this record was submitted by the appellants. The one improvement comparable located immediately in front of the subject had an improvement assessment of \$11.82 per square foot of building area and a land assessment of \$2.15 per square foot of land area. The subject has an improvement assessment of \$14.13 per square foot of building area, which is above the only comparable improvement in this record. The appellants also submitted two additional land comparables located adjacent to the subject which had land assessments of \$0.38 per square foot of land area. The subject has a land assessment of \$3.08 per square foot of land area, which is above all of the comparables in this

record. Therefore, the Board finds a reduction in the subject's land assessment is warranted. The board of review failed to refute this evidence.

The Board gave no weight in its analysis to the stipulation signed by the local assessor and the appellants. Section 1910.50(a) of the rules of the Property Tax Appeal Board (86 Ill. Adm. Code §1910.50(a)) states in part:

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. (86 Ill. Adm. Code §1910.50(a))

Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject was inequitably assessed 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. Crit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mark ...*

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: January 23, 2015

*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.