



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

APPELLANT: Frank Scarpelli Trust #120595
DOCKET NO.: 11-01928.001-R-1
PARCEL NO.: 03-23-276-017

The parties of record before the Property Tax Appeal Board are Frank Scarpelli Trust #120595, the appellant, by attorney Nicholas E. Scarpelli, in Carpentersville, 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: \$53,300
IMPR.: \$0
TOTAL: \$53,300

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of approximately 140,263 square feet of vacant commercial land area located adjacent to Route 25 in Dundee Township, Kane County.

The appellant appeared, through counsel, before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellant submitted a land equity grid comprised of three vacant commercial lots located ¼-mile from the subject. The comparable lots range in size from 54,450 to 1,120,799 square feet of land area and have land assessments ranging from \$13,072 to \$426,704 or from \$.24 to \$.38 per square foot of land area. The subject has a land assessment of \$118,874 or \$.85 per square foot of land area.

The appellant testified that the subject is the remaining portion of a larger parcel that was divided, with one portion being sold and another donated. The subject has no utilities. The appellant further testified that a water line is in the planning

stages; however, sewer will require easements and a lift station due to the subject's low elevation.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$47,689 or \$.34 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$118,874 or \$.85 per square foot of land area was disclosed. The subject's assessment reflects a market value of \$357,731 using the 2011 three year average median level of assessments for Kane County of 33.23% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a stipulation agreement signed by the appellant and the township assessor. Within the agreement, the township assessor and the appellant waive any right to appeal the decision to the board of review, the Property Tax Appeal Board or the Courts for the 2011 tax year. In addition, the board of review submitted an appraisal of the subject property prepared by Peter Soderquist, a state licensed appraiser. The appraisal report conveys an estimated market value for the subject property of \$342,000, rounded, as of February 23, 2011, using the sales comparison approach to value.

At the hearing, the board of review's representative argued the appellant did not have standing with the Property Tax Appeal Board due to his position as trustee and the appellant forfeited his right to appeal based on the signed stipulation. The board of review's representative also argued the copy of the appellant's appraisal submitted indicates a value of \$342,000, which is a higher value than requested by the appellant.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under rebuttal, the appellant argued that he did not read the signed stipulation agreement closely due to the number of appeals he had in 2011.

After hearing the testimony 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 that a reduction in the subject's assessment is warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities

within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

Initially, the Board finds the appraisal submitted by the board of review is not responsive to the appellant's assessment equity argument and is given less weight in its analysis.

The Board finds the appellant submitted three equity land comparables for consideration. The Board finds the comparables submitted by the appellant had land assessments of \$.24 and \$.38 per square feet of land area. The subject's land assessment of \$118,874 or \$.85 per square feet of land area falls above the land assessments of the comparables in the record. Therefore, the Property Tax Appeal Board finds the subject's land assessment is excessive and a reduction is justified based on the evidence and testimony in this record.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: November 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.