



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

APPELLANT: Frank J. Scarpelli/ Pamela J. Poincelet Trust #1  
DOCKET NO.: 11-01929.001-R-1  
PARCEL NO.: 03-27-233-012

The parties of record before the Property Tax Appeal Board are Frank J. Scarpelli/ Pamela J. Poincelet Trust #1, 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 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:** \$21,539  
**IMPR.:** \$25,583  
**TOTAL:** \$47,122

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling of frame construction containing 936 square feet of living area. The home was built in 1951. Features include a full unfinished basement and an attached 240 square foot one-car garage. The dwelling is situated on approximately 7,044 square feet of land area located in West Dundee, Dundee Township, Kane County, Illinois.

The appellant appeared, with counsel, before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property prepared by Dorothy Lundeen Coleman and C. Peter Soderquist, both state certified appraisers. Neither of the appraisers were present at the hearing. The intended use of the appraisal report was to assist the client in evaluating the subject property as of February 23, 2011. The appraisal report conveys an estimated market value for the subject property of \$68,000 as of February 23, 2011, using the cost and sales comparison approaches to value.

Under the cost approach, the appraisers utilized replacement cost estimates from Marshall and Swift Calculations and input from builders in the general area to arrive at an estimate of value for the subject property of \$70,100.

Under the sales comparison approach to value, the appraisers utilized five comparable sales located from .01 to .88 of a mile from the subject property. The comparables have lot sizes ranging from 6,000 to 15,834 square feet of land area. The comparables were reported to consist of one-story or two-story dwellings of frame or brick construction that contain from 806 to 1,392 square feet of living area. The dwellings were built from 1876 to 1959. The comparables feature unfinished basements and one-car or two-car garages. Comparable #4 has one fireplace and comparable #5 has central air conditioning. The comparables sold from August 2010 to July 2011 for prices ranging from \$62,000 to \$95,000 or from \$54.88 to \$117.87 per square foot of living area including land.

The appraisers adjusted the comparables for differences when compared to the subject for financing concessions, date of sale/time, site, design and appeal, age, condition, room count, gross living area, heating/cooling, garage/carport, porch/patio/deck and fireplace(s). The adjusted sale prices ranged from \$52,400 to \$77,050. Based on the adjusted sale prices, the appraisers concluded the subject had an estimated market value under the sales comparison approach of \$68,000.

The appellant argued that the appraisal submitted as evidence to the Property Tax Appeal Board was also submitted to the Internal Revenue Service and that the Internal Revenue Service has accepted the indicated value from the appraisal.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,667 to reflect the appraised value.

At the hearing, the board of review objected to consideration of the appraisal since neither of the appraisers were present to provide testimony and/or be cross-examined with regard to the report. The objection was taken under advisement by the Board's Administrative Law Judge.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$47,122 was disclosed. The subject's assessment reflects an estimated market value of \$141,806 or \$151.50 per square foot of living area including land using Kane County's 2011 three-year average median level of assessments of 33.23%.

In support of the subject's assessment the board of review submitted information provided by the Dundee Township Assessor's Office containing a grid analysis of the appellant's appraisers' comparable sales and three additional sales provided by the assessor.

The grid analysis of the appellant's appraisers' comparables disclosed that comparable #5, which sold in August 2010 for \$81,500, sold again in May 2011 for \$175,000 or \$125.72 per square foot of living area including land. Also, comparable #1 was reported to have a sale price of \$62,500 and features 1,449 square feet of living area with a partially finished basement and a fireplace.

To support the subject's assessment, the assessor provided information on three comparable sales improved with one-story dwellings of frame construction that range in size from 828 to 1,050 square feet of living area. The dwellings were constructed from 1901 to 1968. The comparables feature full basements, with two having recreational rooms and garages ranging in size from 216 to 484 square feet of building area. Comparable #1 has a fireplace. The comparables have sites ranging in size from 2,813 to 15,682 square feet of land area. The comparables are located .3 or .5 of a mile from the subject property. The comparables sold from September 2009 to August 2011 for prices ranging from \$160,000 to \$200,000 or from \$161.54 to \$193.24 per square foot of living area, including land.

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

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 Board further finds the evidence in the record supports the subject's assessment.

As an initial matter, the Property Tax Appeal Board hereby sustains the objection of the board of review as to hearsay. The Board finds that in the absence of the appraisers at hearing to address questions as to the selection of the comparables and/or the adjustments made to the comparables in order to arrive at the value conclusion set forth in the appraisal, the Board will consider only the appraisal's raw sales data in its analysis and give no weight to the final value conclusion made by the appraiser. The Board finds the appraisal report is tantamount to hearsay. Illinois courts have held that where hearsay evidence appears in the record, a factual determination based on such evidence and unsupported by other sufficient evidence in the record must be reversed. LaGrange Bank #1713 v. DuPage County Board of Review, 79 Ill. App. 3d 474 (2<sup>nd</sup> Dist. 1979); Russell v. License Appeal Comm., 133 Ill. App. 2d 594 (1<sup>st</sup> Dist. 1971). In the absence of an appraiser being available and subject to cross-examination regarding methods used and conclusion(s) drawn, the Board finds that the weight and credibility of the evidence and the value conclusion of \$68,000 as of February 2011 has been significantly diminished.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 sales in this record support the subject's assessment.

The parties submitted a total of eight sales for the Board's consideration. The Board gave less weight to the appraisers' comparables #1 and #4 due to their considerably larger lot sizes when compared to the subject. The Board gave less weight to the appraisers' comparables #2 and #5 due to their significantly older ages and dissimilar multi-story designs when compared to the subject. The Board gave less weight to the board of review's comparable #1 due to its considerably larger lot size when compared to the subject and comparable #3 due to its considerably smaller lot size when compared to the subject. Additionally, comparable #3 is significantly older and its sale date occurred greater than 16 months prior to the subject's January 1, 2011 assessment date. The Board finds the remaining two sales were relatively similar to the subject in location, style, construction, size and features. These properties also sold most proximate in time to the January 1, 2011 assessment date at issue. Due to the similarities to the subject, these comparables received the most weight in the Board's analysis. The comparables had sale dates occurring in May and August 2011 and had sale prices of \$95,000 and \$168,000 or \$117.87 and \$161.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$141,806 or \$151.50 per square foot of living area, including land, which is within the range of the best comparables on a per square foot basis and in terms of overall value. After making adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and no 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.

*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.