



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

APPELLANT: Frank Scapelli/Improved Besinger Properties LLC
DOCKET NO.: 11-02021.001-C-1
PARCEL NO.: 03-14-231-018

The parties of record before the Property Tax Appeal Board are Frank Scapelli/Improved Besinger Properties LLC, the appellant, by attorney Nicholas E. Scarpelli of 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: \$29,776
IMPR.: \$70,214
TOTAL: \$99,990

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 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

The subject property consists of a one-story commercial building of brick construction with 7,238 square feet of building area. The building was constructed in 1975 and is used as a auto service facility. The property has a 16,552 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables were improved with one-story buildings that ranged in size from 4,112 to 34,146 square feet of building area. The buildings ranged in age from 41 to 53 years old. Their improvement assessments ranged from \$38,149 to \$160,440 or from \$4.70 to \$9.28 per square foot of building area. The appellant provided copies of photographs of the subject and the comparables. Comparable #1 was identified as being an automotive building; comparable #2 was identified as being a bowling alley; and comparable #3 was identified as being a restaurant. The appellant requested the subject's improvement assessment be reduced to \$47,988 or \$6.63 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$99,990. The subject property has an improvement assessment of \$70,214 or \$9.70 per square foot of building area.

In rebuttal, the board of review asserted that only appellant's comparable #1 had a similar use. It noted that comparable #2 is much older, larger and used as a bowling alley and comparable #3 is a restaurant building.

In support of its contention of the correct assessment the board of review submitted information on seven equity comparables (marked as BOR #1 through BOR #7) improved with one-story buildings used as auto service facilities that ranged in size from 2,142 to 10,154 square feet of building area. The buildings were constructed from 1958 to 2010. These properties had improvement assessments ranging from \$59,729 to \$383,336 or from \$16.97 to \$55.97 per square foot of building area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #1 and board of review comparables #4, #6 and #7. Each of these comparables had similar use as the subject property and were most similar to the subject in age and size. These comparables had improvement assessments that ranged from \$5.89 to \$26.25 per square foot of building area. The subject's improvement assessment of \$9.70 per square foot of building area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.



Chairman



Member



Member



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: November 21, 2014



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.