



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

APPELLANT: Frank Scarpelli Jr./Poincelet, Pamela J. Trust # 1  
DOCKET NO.: 12-04868.001-R-1  
PARCEL NO.: 03-11-277-026

The parties of record before the Property Tax Appeal Board are Frank Scarpelli Jr./Poincelet, Pamela J. 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 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: \$13,631  
IMPR.: \$6,380  
TOTAL: \$20,011**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2011 tax year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge the assessment for the 2012 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 is improved with a one-story dwelling of frame construction containing 975 square feet of living area. The dwelling was constructed in 1960. Features of the home include crawl space foundation, a one-car attached carport. The

property has a 6,600 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$53,000 as of February 23, 2011. The appraisal was prepared by Dorothy Lundeen Coleman, a State of Illinois Certified Residential Real Estate Appraiser, and C. Peter Soderquist, a State of Illinois Certified General Real Estate Appraiser. In estimating the market value of the subject property the appraisers developed the cost and the sales comparison approaches to value.

The appraisers indicated within the report the property was inspected on February 23, 2011. The appraisers were of the opinion the subject dwelling was in average condition. The purpose of the appraisal was to estimate the market value of the real property and the property rights appraised were the fee simple interest. In describing the subject property the appraisers indicated the home had no central air conditioning. However, the board of review indicated the subject property had central air conditioning.

Under the cost approach the appraisers estimated the subject had a site value of \$25,000. The appraisers estimated the replacement cost new of the improvements to be \$71,250 based on Marshall and Swift Valuation Calculations and input from builders. Using the age-life method, the appraisers estimated depreciation to be \$40,612 resulting in a depreciated improvement value of \$30,638. The appraisers also estimated the site improvements had an "as is" value of \$1,000. Adding the various components, the appraisers estimated the subject property had an indicated value under the cost approach of \$56,600.

Using the sales comparison approach the appraisers provided information on six comparable sales described as ranch style, one-story dwellings with aluminum siding, vinyl siding or brick and vinyl exterior construction that ranged in size from 768 to 975 square feet of living area. The dwellings were constructed from 1955 to 1961. Three of the comparables had crawl space foundations and three had full basements, one of which was finished with a recreation room. Five of the comparables had central air conditioning and each had a one-car or two-car detached garage. The comparables have sites ranging in size from 6,098 to 6,720 square feet of land area and were located in Carpentersville from .16 to 1.19 miles from the subject

property. The comparables sold from July 2010 to August 2011 for prices ranging from \$44,000 to \$67,000 or from \$45.13 to \$76.17 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject the appraisers estimated the comparables had adjusted prices ranging from \$45,170 to \$61,795. Based on this data the appraisers estimated the subject had an indicated value under the sales comparison approach of \$53,000.

In reconciling the two approaches to value the appraisers estimated the subject property had a market value of \$53,000 as of February 23, 2011.

Based on this evidence, the 2011 assessment decision and an argument that a township-wide reduction of 9.85% should be applied, the appellant requested a reduction in the subject's assessment to \$18,030, which reflects the previous decision less the equalization factor.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$22,235 was disclosed. The subject's assessment reflects a market value of \$66,672 or \$68.38 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted information on five comparable sales identified by the township assessor improved with one-story dwellings of frame construction that ranged in size from 920 to 975 square feet of living area. The dwellings were constructed from 1955 to 1960. The comparables had no basements, three comparables had central air conditioning and each had a garage ranging in size from 308 to 360 square feet of building area. The comparables have sites ranging in size from 6,000 to 6,700 square feet of land area. The comparables were located in Carpentersville from .3 to 2.0 miles from the subject property. The comparables sold from March 2012 to November 2012 for prices ranging from \$71,000 to \$90,000 or from \$73.96 to \$97.83 per square foot of living area, including land.

In rebuttal the assessor also indicated the appellant's appraiser made adjustments of more than 24% to each comparable except #6. The appraiser also made time adjustments. The assessor also asserted the appraisal comparables were an estate,

cash and/or foreclosure/bank sale and comparable #6 was not on the open market.

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 the evidence in the record supports 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 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 (3rd 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 best sales in this record demonstrated the subject is overvalued.

The Board finds the best evidence of market value in this record to be sales #2, #3, #5 and #6 contained in the appellant's appraisal and sale #2 submitted by the board of review. These comparables were most similar to the subject in location and also were similar to the subject in age and size. The comparables were constructed from 1956 to 1961 and ranged in size from 920 to 975 square feet of living area. Importantly, these sales were located from .16 to .61 of a mile from the subject property. The comparables were superior to the subject in that each had a one-car or a two-car garage compared to the subject's carport and two of the comparables had basements, which would require downward adjustments. These five sales sold from July 2010 to November 2012 for prices ranging from \$44,000 to \$75,000 or from \$45.13 to \$76.92 per square foot of living area, including land. Four of the five sales had prices ranging from \$44,000 to \$65,000 or from \$45.13 to \$70.65 per square foot of living area, including land, each of which is below the total market value reflected by the subject's assessment of \$66,672 or \$68.38 per square foot of living area, including land.

Although similar to the subject in style, the Board gives less weight to board of review sales #1, #3, #4 and #5 as each comparable is located from 1.1 to 2-miles from the subject property.

As to the appellant's argument to apply the township equalization factor to the Board's determination in this proceeding, the Property Tax Appeal Board finds there is no merit to this argument. Decisions of the Property Tax Appeal Board are to be based on equity and the weight of the evidence and, in counties other than Cook, "a three-year county wide assessment level" is to be considered where sufficient probative evidence is presented when making a market value finding. (86 Ill.Admin.Code §1910.50(c)(1)). There is no provision in the rules of the Property Tax Appeal Board to apply a township equalization factor to the Board's determination in these circumstances and thus, the Board finds it would be inappropriate to apply such a township equalization factor in this matter where the subject property is not owner occupied. (Compare 35 ILCS 200/16-185).

In conclusion, based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject property was overvalued 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

\_\_\_\_\_  
Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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: July 24, 2015

*[Signature]*

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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.