



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

APPELLANT: Frank Scarpelli Jr./Pamela J. Poincelet Trust #1
DOCKET NO.: 13-02092.001-R-1
PARCEL NO.: 03-13-327-034

The parties of record before the Property Tax Appeal Board are Frank Scarpelli Jr./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 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: \$8,252
IMPR.: \$11,248
TOTAL: \$19,500

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 2013 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 single-family dwelling with aluminum siding that contains 975 square feet of living area. The dwelling was constructed in 1960. Features of the home include a crawl space foundation. The property has a

7,178 square foot site and is located in Carpentersville, Dundee Township, Kane County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$40,000 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 fair 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 evidence provided by 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 \$68,250 based on Marshall and Swift Valuation Calculations and input from builders. Using the age-life method, the appraisers estimated depreciation to be \$48,456 resulting in a depreciated improvement value of \$19,794. The appraisers also estimated the site improvements had an "as is" value of \$500. Adding the various components, the appraisers estimated the subject property had an indicated value under the cost approach of \$45,300.

Using the sales comparison approach the appraisers provided information on six comparable sales described as ranch style, one-story dwellings with cedar shakes, aluminum siding or brick and vinyl siding 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 9,583 square feet of land area and were located in Carpentersville from .27 to 1.60 miles from the

subject property. The appraisers described two comparables as being in poor condition, one comparable as being in fair condition, two comparables as being in average condition and one comparable as being in average/good condition. The appraisal also had photographs of the subject property and the comparable sales. 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 \$38,150 to \$44,650. Based on this data the appraisers estimated the subject had an indicated value under the sales comparison approach of \$40,000.

In reconciling the two approaches to value the appraisers estimated the subject property had a market value of \$40,000 as of February 23, 2011.

The appellant also argued that the Property Tax Appeal Board made a decision in Docket No. 11-01935.001-R-1 reducing the assessment of the subject property to \$21,000. The appellant further contends that a township-wide reduction factor of 9.85% was applied in 2012 and a township-wide reduction factor of 8.3% was applied in 2013. Therefore, the appellant contends that the subject's 2013 assessment should be reduced by both factors. Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to \$17,492 which would reflect the 2011 assessment decision less equalization factors for both 2012 and 2013.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,920 was disclosed. The subject's assessment reflects a market value of \$62,804 or \$64.41 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for Kane County of 33.31% as determined by the Illinois Department of Revenue.

In support of the subject's assessment the board of review submitted a memorandum from Michael Bielak, Dundee Township Assessor, along with information on three comparable sales improved with one-story dwellings of frame construction that contain either 960 or 975 square feet of living area. The dwellings were constructed in 1955 or 1961. The comparables had no basements, one comparable has central air conditioning and one comparable had a garage of 440 square feet of building area. The comparables have sites ranging in size from 6,098 to 11,761

square feet of land area. The comparables were located in Carpentersville from .5 to 2.3-miles from the subject property. The comparables sold from April 2013 to November 2013 for prices ranging from \$70,000 to \$110,000 or from \$71.79 to \$112.82 per square foot of living area, including land.

In rebuttal the assessor contended that the appellant's appraisal was dated and presented no recent sales. In addition, he wrote that the subject property was revalued by the township assessor in 2013.

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 slight 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 demonstrate the subject is overvalued.

The Board finds the best evidence of market value in this record to be sales #1 and #4 contained in the appellant's appraisal and comparable sale #2 submitted by the board of review. These three comparables were relatively similar to the subject in location and age. The comparables were constructed between 1955 and 1961 and ranged in size from 768 to 975 square feet of living area. Importantly, these sales were located from .27 to .57 of a mile from the subject property. The appraisal comparables #1 and #4 were superior to the subject in that each had a garage and one comparable was also superior to the subject in that it had a basement. The appraisers also described comparables #1 and #4 as being in average or average/good condition compared to the subject's fair condition. These attributes would require downward adjustments to the comparables. The board of review did not indicate the condition of the comparables and made no adjustments to the comparables for differences from the subject property. The comparables sold

from August 2011 to October 2013 for prices ranging from \$58,500 to \$70,000 or from \$68.72 to \$76.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$62,804 or \$64.41 per square foot of living area, including land, which is within the range established by the best sales in the record both in terms of overall value and below the range on a per-square-foot basis. However, after considering the subject's condition and differences in features the Board finds the subject's assessment should reflect a market value at the low end of the range established by these comparables.

Less weight was given the remaining sales in the appraisal due to their reported condition of two comparables as being poor and location differences from the subject. Less weight was given the remaining sales submitted by the board of review due to fact that comparables #1 and #3 differed in location and/or amenities when compared to the subject property.

As to the appellant's argument to apply the township equalization factors from 2012 and 2013 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, the Board finds the evidence demonstrated 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.

Chairman

K. L. Fen

Member

[Signature]

Member

Mark Albino

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: June 26, 2015

[Signature]

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.