



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

APPELLANT: Frank Scarpelli Jr./Pamela J. Poincelet Trust # 1
DOCKET NO.: 13-02093.001-R-1
PARCEL NO.: 03-11-277-026

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 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: \$8,252
IMPR.: \$12,739
TOTAL: \$20,991

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 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 arguments that township-wide reductions for 2012 of 9.85% and for 2013 of 8.3% should be applied, the appellant requested a reduction in the subject's assessment to \$16,659, which reflects the previous decision less the respective equalization factors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,991 was disclosed. The subject's assessment reflects a market value of \$63,017 or \$64.63 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 information on three comparable sales identified by the township assessor improved with one-story dwellings of frame construction that contained either 960 or 975 square feet of living area. The dwellings were constructed in 1955 or 1961. The comparables had no basements, one comparable had central air conditioning and one 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 either .6 or 1.9 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 the appraisal has a valuation date of February 23, 2011 and has no recent sales. The assessor asserted the 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 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 not overvalued.

The Board has given little weight to the appellant's appraisal report with a value conclusion of \$53,000 as of February 23, 2011, a date nearly two years prior to the assessment date at issue of January 1, 2013. Moreover, the appraiser's value conclusion was based upon consideration of comparable properties that sold between July 2010 and August 2011 which sales are remote in time to the valuation date at issue of January 1, 2013 and therefore less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value in this record to be board of review comparable sales #1 and #3. 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 in 1955 and 1961 and contained 960 and 975 square feet of living area, respectively. Importantly, these sales were located .6 of a mile from the subject property. One of these comparables was superior to the subject in that it had a garage compared to the subject's carport. These sales occurred in April and November 2013 for prices of \$85,000 and \$110,000 or \$88.54 and \$112.82 per square foot of living area, including land. The subject's assessment of \$63,017 or \$64.63 per square foot of living area, including land, is below the most comparable sales that occurred proximate in time to the valuation date of January 1, 2013.

Although similar to the subject in style, the Board gives less weight to board of review sale #2 based on the difference in location when compared to the subject property.

As to the appellant's argument to apply the township equalization factors 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 did not demonstrate by a preponderance of the evidence that the subject property 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.

Chairman

Klaus Albino

Member

[Signature]

Member

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]

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.