



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

APPELLANT: Laura Scarff  
DOCKET NO.: 12-03331.001-R-1  
PARCEL NO.: 07-32-402-065

The parties of record before the Property Tax Appeal Board are Laura Scarff, the appellant, and the DuPage 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 **DuPage** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$30,200  
**IMPR:** \$115,940  
**TOTAL:** \$146,140

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 consists of a two-story dwelling of frame and brick construction with 3,492 square feet of living area. The dwelling was constructed in 1994. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has an 11,869 square foot

site and is located in Naperville, Naperville Township, DuPage County.

The appellant primarily contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within one-quarter of a mile of the subject property. The appellant further reported that the subject property and others along the subject's street "have a direct view of a large industrial park partially separated by a common park area."

In addition, the appellant presented an analysis of the subject's assessment commencing with a decision issued by the Property Tax Appeal Board for tax year 2009 and analyzed that assessment forward through years 2010, 2011 and up to 2012 "based on the actual relative increase/decrease noted" on the appellant's property tax bill and the factors applied across the properties.

Based on this evidence and argument, the appellant requested a total assessment of \$121,173 which would reflect a market value of approximately \$363,519 or \$104.10 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$146,140. The subject's assessment reflects a market value of \$438,595 or \$125.60 per square foot of living area, land included, when using the 2012 three year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review noted that each of the appellant's sales occurred after the January 1, 2012 assessment date at issue, the last of which occurred in mid-2012. In addition, comparables #1 and #3 have two-car garages. For location, the subject "sides to and backs to an open area" whereas appellant's comparable #3 faces an arterial street in the development.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same street as the subject property and in the subject's neighborhood code as assigned by the assessor. Each sale occurred between March and December 2011 and three of the comparables are similar in size to the subject. According to the memorandum provided with the evidence, comparable #4 is

slightly smaller in dwelling size than the subject "but is included due to being just 4 doors from the subject property and having a recent sale far above what the appellant is requesting."

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

**Conclusion of Law**

The appellant argued in part that the subject's 2009 assessment as determined by the Property Tax Appeal Board in Docket No. 09-03370.001-R-1 can be utilized as a starting point for determining the subject's 2012 assessment through the application of increase and/or decreases in assessments over the intervening years along with application of the individual equalization factors. The Board finds no merit in this argument made by the appellant.

Section 9-155 of the Property Tax Code provides in part that:

Valuation in general assessment years. On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants. . . the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year. . . and assess the property at 33 1/3% of its fair cash value. . . .

35 ILCS 200/9-155. The Property Tax Appeal Board takes notice that 2011 was the start of a new general assessment cycle in DuPage County. (86 Ill.Admin.Code §1910.90(i); see also 35 ILCS 200/9-215) In this regard, the appellant is not entitled to have a 2009 assessment decision of the Property Tax Appeal Board carried forward to the 2012 assessment year subject simply to changes in assessment and/or application of equalization factors (compare 35 ILCS 200/16-185 - owner occupied residential real estate shall remain the same, subject to equalization, for the remainder of the general assessment period).

In addition, 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. 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4 as this dwelling is substantially smaller than the subject dwelling.

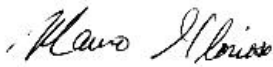
The Board finds the best evidence of market value to be the appellant's comparable sales along with board of review comparable sales #1 through #3. These six most similar comparables sold between July 2011 and January 2012 for prices ranging from \$395,000 to \$490,000 or from \$106.94 to \$133.18 per square foot of living area, including land. The subject's assessment reflects a market value of \$438,595 or \$125.60 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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.

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Chairman



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Member



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Member

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Member



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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: April 24, 2015



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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.