



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

APPELLANT: Julie Mehring  
DOCKET NO.: 16-06199.001-R-1  
PARCEL NO.: 07-13-310-008

The parties of record before the Property Tax Appeal Board are Julie Mehring, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the DuPage County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$89,030  
**IMPR.:** \$31,330  
**TOTAL:** \$120,360

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 2016 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 ranch style dwelling of frame exterior construction with 847 square feet of living area. The dwelling was constructed in 1954. Features of the home include an unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 8,770 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same neighborhood code as the subject as defined by the township assessor. The comparables are described as ranch style dwelling of frame exterior construction ranging in size from 920 to 1,070 square feet of living area. The dwellings were constructed from 1926 to 1955. Each comparable has an unfinished basement, central air conditioning and a one-car or a two-car garage. One

comparable also has a fireplace.<sup>1</sup> The comparables have sites ranging in size from 5,771 to 9,108 square feet of land area. The comparables sold from September 2013 to April 2016 for prices ranging from \$353,000 to \$365,000 or from \$329.91 to \$396.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,360. The subject's assessment reflects a market value of \$361,550 or \$426.86 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for DuPage County of 33.29% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted six comparable sales, two of which were also submitted by the appellant. These comparables are located within the same neighborhood code as the subject as defined by the township assessor.<sup>2</sup> Five comparables are improved with ranch style dwellings of frame or brick exterior construction ranging in size from 920 to 1,200 square feet of living area. Four of the dwellings were constructed from 1890 to 1955 and have an unfinished basement. Five comparables also have a one-car or a two-car garage and sites ranging in size from 8,217 to 14,520 square feet of land area.<sup>3</sup> The comparables sold from May 2015 to April 2016 for prices ranging from \$337,000 to \$550,000 or from \$351.04 to \$466.10 per square foot of living area, including land.

The board of review also submitted PTAX-203 Real Estate Transfer Declarations for appellant's comparable #1. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 Board finds the parties submitted seven comparable sales for consideration which includes two common comparables. The Board gave less weight to appellant's comparable #1 based on its dated September 2013 sale that occurred over 2 years prior to the January 1, 2016 assessment date and less indicative of market value. The Board also gave less weight to board of review comparables #2, #3, #4, and #6. Comparable #2 is considerably older in age than the subject; comparables #3 and #4 lacked descriptive data for comparative analysis; and comparable #6 is

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<sup>1</sup> The appellant's grid analysis was lacking the number of fireplaces, which was drawn from the evidence provided by the board of review.

<sup>2</sup> The Board finds the board of review provided limited descriptive information for comparables #3 and #4 in their grid analysis.

<sup>3</sup> The site sizes of the parties two common comparables differ slightly. The Board finds the small discrepancy will not impact the Board's decision.

larger in dwelling size than the subject. Furthermore, the board of review failed to provide comparable #6's lot size for comparative analysis.

The Board finds the best evidence of market value to be the parties two common comparables. These two comparables are most similar to the subject in location, design, age, dwelling size and most features. The properties sold November 2015 and April 2016 for prices of \$360,000 and \$365,000 or \$366.23 and \$396.74 per square foot living area, including land. The subject's assessment reflects an estimated market value of \$361,550 or \$426.86 per square foot of living area, including land, which falls between on an overall basis but above on a per square foot basis of the most similar comparable sales contained in the record. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher price per square foot is well justified given its smaller size. Therefore, no reduction in the subject's improvement assessment is warranted.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

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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: \_\_\_\_\_

CERTIFICATION

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 18, 2019



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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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

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