



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

APPELLANT: Julie Mehring  
DOCKET NO.: 16-06277.001-R-1  
PARCEL NO.: 07-13-310-013

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:** \$184,480  
**IMPR.:** \$317,680  
**TOTAL:** \$502,160

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 is improved with a 2.5-story dwelling of frame and brick construction with 6,025 square feet of living area. The dwelling was built in 2004. Features of the home include a basement with 1,442 square feet of finished area, central air conditioning, one fireplace and a two-car garage with 540 square feet of building area. The property has a 19,500 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 improved with 2.5-story dwellings of frame and brick construction that range in size from 5,110 to 5,639 square feet of living area. The dwellings were built in 2003 and 2004. Each comparable has a basement with 1,000 to 1,567 square feet of finished area, central air conditioning, two or three fireplaces and a three-car garage ranging in size from 700 to 752 square feet of building area. These properties have sites

ranging in size from 8,764 to 11,326 square feet of land area. The sales occurred from January 2015 to December 2015 for prices ranging from \$1,047,500 to \$1,125,000 or from \$185.76 to \$219.90 per square foot of living area inclusive of the land. Based on this evidence the appellant requested the subject's assessment be reduced to \$408,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$502,160. The subject's assessment reflects a market value of \$1,508,441 or \$250.36 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 its contention of the correct assessment the board of review submitted information on five comparable sales identified by the Naperville Township Assessors Office. The comparables are improved with three, 2-story dwellings and two, 2.5-story dwellings of frame or frame and brick construction that range in size from 4,301 to 5,153 square feet of living area. The homes were built from 2004 to 2015. Each comparable has a basement with four having finished area ranging in size from 1,391 to 2,343 square feet, one or two fireplaces and a garage ranging in size from 575 to 793 square feet of building area. The comparables have sites with either 8,775 or 10,890 square feet of land area. The sales occurred from August 2014 to October 2015 for prices ranging from \$1,300,000 to \$1,600,000 or from \$271.69 to \$314.90 per square foot of living area, including land. The board of review requested the assessment be confirmed.

### **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 record contains eight comparables submitted by the parties that have varying degrees of similarity to the subject property, the primary difference being the subject has significantly more land area than each comparable. Three of the eight comparables are newer than the subject dwelling being constructed in 2014 and 2015 while the subject was constructed in 2004. The comparables sold from August 2014 to December 2015 for prices ranging from \$1,047,500 to \$1,600,000 or from \$185.76 to \$314.90 per square foot of living area, land included. The five comparables most similar to the subject in age sold for prices ranging from \$185.76 to \$311.47 per square foot of living area inclusive of the land. The subject's assessment reflects a market value of \$1,508,441 or \$250.36 per square foot of living area, including land, which is within the range established by the comparable sales in this record and is well supported. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the 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. 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: February 18, 2020



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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

AGENCY

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