



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

APPELLANT: Rebekah Silveira  
DOCKET NO.: 11-03484.001-R-1  
PARCEL NO.: 07-33-307-011

The parties of record before the Property Tax Appeal Board are Rebekah Silveira, the appellant, by attorney Laura Godek of Laura Moore Godek, PC in McHenry, 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: \$71,920  
IMPR: \$175,760  
TOTAL: \$247,680**

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 2011 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 2.5-story dwelling of frame and brick construction with 5,694 square feet of living area. The dwelling was constructed in 1987. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage. The property has

a 14,100 square foot site on a golf course and is located in Naperville, Naperville Township, DuPage County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant through legal counsel submitted evidence disclosing the subject property was purchased on July 27, 2009 for a price of \$610,000. Based on this evidence, the appellant requested a reduction in the subject's 2011 assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,680. The subject's assessment reflects a market value of \$747,149 or \$131.22 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales with comparable #1 located on a golf course like the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant argued there were superior qualities in the board of review comparables when compared to the subject property. Based upon data from Multiple Listing Service data sheets, the appellant contends the comparables have finished basement areas, updates/upgrades, differences in age, design, garage size, number of bathrooms and/or dwelling size when compared to the subject dwelling.

Also submitted was a copy of the Multiple Listing Service data sheet for the subject property to establish that it had originally been listed for \$699,900. In that listing, the subject was described as a "stunning custom built 3 story brick and cedar home located on interior cul-de-sac on White Eagle golf course . . . Gleaming hardwood floors . . . view course from 3 levels!!"

#### **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 best evidence of market value in the record to be comparable sales #1 and #2 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and/or land area. These properties also sold more proximate in time to the assessment date at issue of January 1, 2011. These two comparables presented by the board of review sold in April 2011 and May 2010 for prices of \$875,000 and \$589,000 or for \$170.96 and \$151.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$747,149 or \$131.22 per square foot of living area, including land, which is within the range established by these best comparable sales in terms of overall value and below the range established by these comparable sales in terms of a per-square-foot analysis.

The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. The subject's purchase price in July 2009 was approximately one and one-half years prior to the assessment date at issue and thus is less likely to be indicative of the subject's market value as of January 1, 2011.

Based on this record and after considering the most comparable sales on this record along with the 2009 purchase price of the subject property, the Board finds the appellant did not demonstrate the subject property's 2011 assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

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: September 19, 2014

*Allen Castrovillari*

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.