



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

APPELLANT: Greg Bergeron
DOCKET NO.: 19-03376.001-R-1
PARCEL NO.: 07-13-315-007

The parties of record before the Property Tax Appeal Board are Greg Bergeron, the appellant, by attorney Michael B. Andre, of Eugene L. Griffin & Associates, Ltd. 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: \$108,220
IMPR.: \$198,410
TOTAL: \$306,630

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 exterior construction with 3,998 square feet of living area. The dwelling was constructed in 2000 and was 19 years old at the time of the appraisal. Features of the home include a full basement with finished area,¹ central air conditioning, one fireplace and a two-car garage with 624 square feet of building area. The property has a 10,971 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report with an estimated market value of \$770,000 as of January 1, 2019. The appraisal was prepared by Erik Lundberg, Associate Real Estate Trainee Appraiser, and Gregory Nold, MAI, a Certified

¹ The appraisers, who conducted an interior inspection of the subject property, report that the subject has a finished basement while the board of review's evidence on which the assessment is based shows the basement as unfinished.

General Real Estate Appraiser, and the property rights appraised were fee simple. The intended use of this appraisal was to establish an equitable ad valorem tax assessment.

In estimating the market value, the appraisers developed the sales comparison approach to value. Under the sales comparison approach to value, the appraisers utilized five comparable sales of properties located from .23 of a mile to 1.32 miles from the subject property. The comparables range in age from 4 to 18 years old and are described as 2-story or 2.5-story frame or frame and masonry dwellings ranging in size from 3,300 to 4,411 square feet of living area. The comparables each have a full basement, four of which have finished area, central air conditioning, one or two fireplaces, and a 2-car or 3-car garage containing 462 to 635 square feet of building area.² The dwellings are situated on sites ranging in size from 7,405 to 14,375 square feet of land area. The comparables sold from February 2017 to March 2018 for prices ranging from \$745,000 to \$875,000 or from \$193.42 to \$228.33 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject in location, site size, design, age, dwelling size, bathroom count, basement finish, exterior features, number of bedrooms and/or fireplaces, and garage size, the appraisers arrived at adjusted prices ranging from \$760,400 to \$800,200. Based on these adjusted sale prices, the appraisers arrived at an opinion of market value for the subject of \$770,000 as of January 1, 2019. Based on the evidence, the appellant requested a reduction in the subject's assessment reflective of the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$306,630. The subject's assessment reflects a market value of \$929,463 or \$232.48 per square foot of living area, land included, when applying the 2019 three-year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In response to appellant's evidence, the board of review argued that the subject is located in downtown Naperville, while appraisal comparables #2, #4 and #5 are "taken from different neighborhoods with differing quality and priced housing. As such, they are not considered the best sales comparisons." One comparable, being appraisal comparable #4, cannot be displayed on the board of review's grid as it is located in a different township than the subject property. The board of review also argues that the subject is on Jefferson Avenue "which is considered a 'showcase' street in downtown Naperville, commanding large sale prices. As a result, the appraiser should not have adjusted the comps downward by \$10,000 for location."

In support of its contention of the correct assessment of the subject property, the board of review submitted property record cards and a grid analysis for the subject, the four appraisal comparables located in Naperville Township, and six board of review comparable sales. The board of review's comparables are located in the same neighborhood code as the subject and consist of 2-story or 2.5-story dwellings of frame or frame and brick exterior construction that were constructed from 2001 to 2009 and range in size from 3,938 to 4,449 square feet of living area. The comparables each have a basement, five of which have finished area, one or two

² Some details regarding the features of appraisal comparables #1, #2, #3 and #5 were supplemented by the grid analysis and property record cards submitted by the board of review. The board of review did not provide information on appraisal comparable #4 as it is located in a different township than the subject.

fireplaces, and a 2-car, 3-car or 4-car garage containing 456 to 888 square feet of building area. The comparables are situated on lots that range in size from 6,403 to 19,602 square feet of land area. The comparables sold from December 2017 to July 2019 for prices ranging from \$948,500 to \$1,240,000 or from \$213.19 to \$314.88 per square foot of living area, including land.

The board of review argued that all of its comparables are in the same neighborhood code as the subject, that comparables #1 through #4 are all 2.5-story houses, like the subject, and that comparable #1 and comparables #3 through #6 are similar to the subject in dwelling size, age, basement area and garage area but have finished basements, which after downward adjustments for that feature, support the assessor's estimated market value of the subject. The board of review contends that its comparable #2 is an ideal comparable property to the subject as it is nearly identical to the subject in dwelling size, basement area, and garage size.

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 based on the evidence submitted for its review, a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted an appraisal while the board of review provided a grid analysis and property record cards for the subject property and six comparable sales.

The Board gives less weight to the conclusion of value contained in the appellant's appraisal which included three sales not located in the same neighborhood code and/or township as the subject, when other sales were available within the subject neighborhood as set forth in the board of review evidence, calling into question the accuracy of the appraisers' conclusion of value. The Board will, however, analyze the raw sales data of the comparables used in the appraisal, along with the board of review sales.

The Board gives less weight to the appellant's appraisal comparables which differ from the subject in age, style, dwelling size and/or bathroom count, and as appraisal comparables #2, #4 and #5 are not located in the same neighborhood code and/or township as the subject. Further, the 2017 sales of appraisal comparables #2, #3 and #4 are dated relative to the January 1, 2019 assessment date at issue. The Board also gives less weight to appraisal comparable #1 and board of review comparable #1 and comparables #4 through #6 which differ from the subject in age, dwelling size, garage size and/or bathroom count.

The Board finds that board of review comparables #2 and #3 were the best comparables submitted in the record and were similar to the subject in age, location, design, dwelling size, and most features, although each comparable has one more bathroom than the subject and board of review comparable #3 has a finished basement, superior to the subject's unfinished basement as reflected in its assessment, requiring downward adjustments to make them more similar to the

subject. These comparables sold in June and May 2018 for \$980,000 and \$955,000 or \$246.23 and \$238.75 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$929,463 or \$232.48 per square foot of living area, land included, which is supported by the best comparables submitted for the Board's consideration. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and 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. 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.

Chairman



Member



Member



Member

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: November 16, 2021



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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