



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

APPELLANT: Craig & Christine Berres  
DOCKET NO.: 19-08976.001-R-1  
PARCEL NO.: 07-13-221-003

The parties of record before the Property Tax Appeal Board are Craig & Christine Berres, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$99,560  
**IMPR.:** \$64,640  
**TOTAL:** \$164,200

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 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 an 8,610 square foot site.<sup>1</sup> As of October 14, 2019, the subject property was improved with a two-story dwelling of frame exterior construction with 3,886 square feet of living area. The dwelling was constructed in 2019. Features of the home include a full basement, two fireplaces, and a 3-car garage. The subject property is located in Naperville, Naperville Township, DuPage County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on June 15, 2018 for a price of \$435,000. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

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<sup>1</sup> All data regarding the subject property is taken from the board of review's evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$164,200. The subject's assessment reflects a market value of \$493,241 or \$126.93 per square foot of living area, land included, when using the 2019 three year average median level of assessment for DuPage County of 32.99% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review reported that the subject's improvements were demolished following the June 2018 sale and a new improvements were constructed with an occupancy date of October 14, 2019. The board of review did not dispute the June 2018 sale of the subject, but argued that the sale price reflected the market value of the subject's land only, which the board of review contended is common for older homes in the subject's area that are sold for the purpose of razing the current improvements and building new improvements. The board of review stated that the subject's assessment reflects a prorated assessment from the occupancy date pursuant to 35 ILCS 200/9-180. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants contended that the recent sale of the subject property established the subject's market value as of the assessment date. The appellants did not refute or otherwise address the board of review's assertion that the subject's improvements were demolished and new improvements were constructed with an occupancy date of October 14, 2019.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellants' claim for an assessment reflecting the June 2018 purchase of the subject property, Section 9-180 of the Property Tax Code is relevant and provides in pertinent part as follows:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

Section 9-180 further provides: “Computations under this Section shall be on the basis of a year of 365 days.”

The Board finds that the subject’s improvements were demolished following the June 2018 sale and new improvements were constructed with an occupancy date of October 14, 2019. In light of Section 9-180 of the Property Tax Code, where the occupancy date is October 14, 2019, the subject property would only be liable for increased taxes after the occupancy date. The assessment date at issue in this proceeding is January 1, 2019. As set forth in the Property Tax Code, the newly constructed improvements were to be assessed by the assessing officials from the occupancy date. Therefore, the Board finds a pro rata increase in the subject's improvement assessment is warranted on this record based on a year of 365 days.

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: July 19, 2022



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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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APPELLANT

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