



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

APPELLANT: Craig & Christine Berres
DOCKET NO.: 20-08425.001-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: \$104,680
IMPR.: \$313,190
TOTAL: \$417,870

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 2020 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 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, central air conditioning,¹ two fireplaces, and a 3-car garage. The subject property has an 8,610 square foot site and is located in Naperville, Naperville Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on eight comparable sales. The comparables are located from 0.01 to 0.33 of a mile from the subject property. The parcels range in size from 8,839 to 18,787

¹ Additional details regarding the subject not reported by the appellants are found in its property record card presented by the board of review.

square feet of land area² and are improved with two-story homes of frame or brick and frame exterior construction ranging in size from 3,345 to 4,340 square feet of living area. The homes were built from 2003 to 2019. Each home has a basement, four of which have finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. Comparable #2 has an elevator. The comparables sold from April 2019 to October 2020 for prices ranging from \$755,000 to \$1,262,000 or from \$222.35 to \$314.52 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment to \$355,581 which would reflect a market value of \$1,066,850 or \$274.54 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$417,870. The subject's assessment reflects a market value of \$1,251,108 or \$321.95 per square foot of living area, land included, when using the 2020 three year average median level of assessment for DuPage County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on nine comparable sales, where comparable #9 is the same property as the appellants' comparable #3, together with a grid analysis of the appellants' comparables, a map depicting the locations of both parties' comparables in relation to the subject, and property record cards for the parties' comparables. The comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 7,052 to 14,081 square feet of land area and are improved with two-story homes of frame or brick and frame exterior construction ranging in size from 3,786 to 4,301 square feet of living area. The dwellings were built from 2003 to 2019. Each home has a basement, seven of which have finished area, central air conditioning, one or two fireplaces, and a 2-car or a 3-car garage. The comparables sold from October 2017 to October 2019 for prices ranging from \$1,170,000 to \$1,520,000 or from \$296.31 to \$354.07 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued that five of the board of review's comparables sold too remote in time from the January 1, 2020 assessment date to be indicative of market value as of the assessment date.

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.

² Additional details regarding the comparables not reported by the appellants are found in their property record cards presented by the board of review.

The record contains a total of sixteen comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparables #1 through #5, which each sold less proximate in time to the January 1, 2020 assessment date than other comparables in the record. The Board gives less weight to the appellants' comparables, including the parties' common comparable, due to significant differences from the subject in dwelling size and/or age.

The Board finds the best evidence of market value to be the board of review's comparables #6, #7 and #8, which are relatively similar to the subject in dwelling size, lot size, age, location, and some features. These most similar comparables sold from November 2019 to June 2020 for prices ranging from \$1,325,000 to \$1,520,000 or from \$339.70 to \$353.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,251,108 or \$321.95 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: July 19, 2022



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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