



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

APPELLANT: Mark Bergnach
DOCKET NO.: 21-07163.001-R-2
PARCEL NO.: 09-01-203-008

The parties of record before the Property Tax Appeal Board are Mark Bergnach, the appellant, 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 **A Reduction** 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: \$80,420
IMPR.: \$341,000
TOTAL: \$421,420

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 2021 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

Although originally the DuPage County Board of Review requested a hearing in this matter, the request was subsequently waived in lieu of a decision to be issued on the written record.

The subject property consists of a three-story dwelling of brick exterior construction with 2,842 square feet of living area. The dwelling was constructed in 2007. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 439 square foot garage. The property has a 7,443 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables located in the same assessment neighborhood code as the subject and within

0.48 of a mile of the subject property. The comparables are improved with three-story dwellings that range in size from 2,708 to 3,120 square feet of living area. The homes were built from 2002 to 2007. Each comparable has a basement, one or two fireplaces and a garage ranging in size from 420 to 641 square feet of building area. Seven of the comparables have central air conditioning. The comparables have improvement assessments that range from \$214,430 to \$314,470 or from \$70.30 to \$102.87 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$246,854 or \$86.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$442,660. The subject has an improvement assessment of \$362,240 or \$127.46 per square foot of living area.

The board of review submitted a Comparable Report containing supplemental property details for the appellant's comparables disclosing seven of the dwellings have finished basement area and each has frame exterior construction.

The board of review also critiqued the appellant's comparables asserting comparables #1, #2, #3, #4 and #5 all have "location issues (Ogden/Commercial)" and submitted a map of both parties' comparables depicting the proximity of the comparables to the subject property. The map appears to show appellant comparables #1 thru #5 are located closer to a higher traffic roadway than other properties in the record.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in the same assessment neighborhood code as the subject and from 0.29 of a mile to 1.14 miles from the subject property. The comparables are improved with a two-story or a three-story dwelling of brick or frame and brick exterior construction that range in size from 2,991 to 3,211 square feet of living area. The homes were built from 2002 to 2008. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces and a garage ranging in size from 452 to 738 square feet of building area. The comparables have improvement assessments that range from \$366,470 to \$405,670 or from \$120.99 to \$126.34 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's counsel countered the board of review's contention that the appellant's comparables #1 thru #5 have locational issues, arguing that any locational issues are "already accounted for in the land value" of the property. The appellant further argued that only above grade living area should be considered for a uniformity argument. Counsel critiqued the board of review's comparables asserting comparables #1 and #4 are not comparable due to differences in design while comparable #3 is not comparable due to its location more than one mile from the subject property. Counsel submitted two rebuttal grids, one with both parties' comparables and one grid containing its suggested "best comparable sales for further clarity."

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be

proved by clear and convincing evidence 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments, for the assessment year in question, of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the board of review made the argument that five of the appellant's comparables have "locational issues." In response to this argument, the appellant contends that any locational issues are accounted for in the comparable property's land. The Board finds the property record cards for these affected properties include notations with percentages for proximity to commercial property and Ogden Avenue. However, the record lacks sufficient detail to assist this Board in determining if only the land is affected by the adjustments noted on the property record cards or if both the land and the building are being adjusted for these geographical elements. Thus, on this record, the Board has given little weight to this argument.

The parties submitted 13 equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #4, #7 and #8 along with board of review comparables #1, #2, #3 and #4 which are less similar to the subject in location, age, design and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #2, #3, #5 and #6 along with board of review comparable #5 which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$226,020 to \$366,470 or from \$72.49 to \$120.99 per square foot of living area. The subject's improvement assessment of \$362,240 or \$127.46 per square foot of living area falls within the range established by the best comparables in this record on an overall improvement assessment basis but falls above the range on a per square foot assessment basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

May 16, 2023



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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