



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

APPELLANT: Mark Bergnach
DOCKET NO.: 23-06019.001-R-1
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: \$80,210
IMPR.: \$353,830
TOTAL: \$434,040

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2023 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 is improved with a three-story dwelling of brick exterior construction containing 2,842 square feet of living area. The dwelling was constructed in 2007. Features of the home include a full finished basement, central air conditioning, one fireplace, 5½ bathrooms, and an attached garage with 439 square feet of building area.¹ The property has a 7,443 square foot site and is located in Hinsdale, Downers Grove Township, DuPage County.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with three-story dwellings of brick or vinyl siding and wood siding exterior construction that range in size from 2,828 to 3,120 square feet of living area. The homes

¹ The board of review submitted a copy of the subject's property record card describing the home as having a 1,319 square foot basement that is 100% finished.

were built from 2002 to 2009. Each comparable has a basement with finished area,² central air conditioning, one or two fireplaces, and a garage ranging in size from 420 to 642 square feet of building area. The comparables have 5, 5½ or 6½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from approximately .24 to .47 of a mile from the subject property. The comparables have improvement assessments ranging from \$244,000 to \$356,830 or from \$86.28 to \$114.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$304,947 or \$107.30 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 \$441,480. The subject property has an improvement assessment of \$361,270 or \$127.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story or three-story dwellings of 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 2006. Each comparable has a basement with finished area, central air conditioning, one to three fireplaces, 4½ or 5½ bathrooms, and an attached garage ranging in size from 452 to 738 square feet of building area.³ The comparables have the same assessment neighborhood code as the subject property and are located from approximately .29 to .67 of a mile from the subject property. These properties have improvement assessments ranging from \$365,490 to \$404,600 or from \$120.66 to \$126.00 per square foot of living area.

The board of review also submitted a grid analysis of the appellant's comparables,⁴ copies of the property record cards for the comparables submitted by both parties, and a map depicting the location of the comparables submitted by the parties in relation to the subject property. A review of the property record cards for appellant's comparables #1, #2 and #4 appear to indicate that downward adjustments to the comparables from 5% to 30% were made due to their location near Ogden Avenue and/or commercial properties.

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 evidence in the record supports a reduction to the subject's improvement assessment.

² The board of review submitted copies of the property record cards associated with the appellant's comparables disclosing the basements are either 75% or 100% finished.

³ The board of review provided copies of the property record cards associated with its comparables disclosing the comparables have basements that are either 75% or 100% finished. Additionally, a review of the property record cards disclosed the board of review misreported the garages sizes of the subject property and comparables #1, #3 and #4 in the grid analysis by including the rooms over the garage in calculating the garage area.

⁴ A review of the property record cards disclosed the board of review misreported the garage sizes for the subject property and appellant's comparable #1 by including rooms over the garage in calculating the garage area.

The parties submitted information on ten comparables to support their respective position that are similar to the subject in location and improved with homes similar to the subject property in age. The Board gives less weight to appellant's comparables #1, #2 and #4 due to these comparables appear to have adjustments to their assessments because of their locations near Ogden Avenue and/or commercial area, whereas the subject property is not impacted by these location factors. The Board gives less weight to board of review comparables #2 and #4 as these homes are two-story dwellings while the subject is improved with a three-story home. The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5 and #6 and board of review comparables #1 and #3. The comparables range in size from 2,888 to 3,120 square feet of living area. Appellant's comparables #3 and #6 as well as board of review comparables #1 and #3 are larger than the subject dwelling indicating that downward adjustments for dwelling size may be appropriate to make them more equivalent to the subject property. Additionally, appellant's comparables #5 and #6 as well as board of review comparable #1 have one more fireplace than the subject necessitating downward adjustments to make these properties more equivalent to the subject for this feature. Conversely, appellant's comparable #5 and board of review comparables #1 and #3 have ½ or 1 less bathroom than the subject requiring upwards adjustment to make them more equal to the subject for this dissimilarity. These five comparables have improvement assessments that range from \$325,870 to \$372,780 or from \$107.05 to \$124.63 per square foot of living area. The subject's improvement assessment of \$361,270 or \$127.12 per square foot of living area falls within the range of the total improvements assessments but above the range on a per square foot of living area basis as established by the best comparables in this record, which is excessive given the suggested adjustments to the comparables to make them more equivalent to the subject property. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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: _____

December 17, 2024



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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