



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

APPELLANT: Mark Bergnach  
DOCKET NO.: 24-00175.001-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 **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:** \$87,252  
**IMPR.:** \$392,990  
**TOTAL:** \$480,242

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 2024 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 3-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 full finished basement, 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 the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-06019. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the

subject property to \$434,040 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2023 and 2024 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$480,242. The subject's assessment reflects a market value of \$1,440,870 or \$506.99 per square foot of living area, land included, when using the 2024 three-year average median level of assessment for DuPage County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal the board of review argued the subject property does not meet the requirements of the rollover provision because the subject property is not owner-occupied. The board of review submitted the Rental Listing of the subject property that discloses a rental price of \$7,500 on April 24, 2024 and the subject's Listing & Sales History Report that disclosed the subject was listed for lease and rented over the past several years. The board of review also submitted the tax bill for the 2023 tax year that disclosed the subject was not receiving the owner-occupied residential exemption.

In support of its contention of the correct assessment the board of review submitted equity information on seven comparable properties, three of which also have sales data. Comparables #5, #6 and #7 sold in April 2022 and March 2024 for prices ranging from \$1,400,000 to \$1,801,220 or from \$451.76 to \$552.35 per square foot of living area, including land.

### Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2023 tax year should be carried forward to the 2024 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds one of the key elements for the "rollover" provision was not met as the record indicates the subject property was listed for rent and not owner-occupied for the 2024 tax year. Therefore, the Board finds the "rollover" provision is not applicable and no change in the subject's assessment is warranted. Additionally, the appellant did not challenge the correctness of the subject's assessment by selecting an alternative basis for the appeal.

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: June 16, 2026



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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