



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

APPELLANT: Melanie and Michael Galle
DOCKET NO.: 14-01001.001-R-1
PARCEL NO.: 12-02-06-206-011-0000

The parties of record before the Property Tax Appeal Board are Melanie and Michael Galle, the appellants, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$47,500
IMPR.: \$157,200
TOTAL: \$204,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 brick and frame exterior construction with 4,192 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a partial basement, central air conditioning, two fireplaces and an attached two-car garage of 477 square feet of building area. The property has a 23,417 square foot site and is located in Naperville, DuPage Township, Will County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of this improvement inequity argument, the appellants submitted information on three equity comparables located in close proximity to the subject property. The comparables consist of two-story frame and stucco or brick and cedar dwellings that were each built in 1988. The homes

¹ The parties both agree there was previously a dispute about the subject's dwelling size which has been corrected and now the parties agree that 4,192 square feet of living area is the correct calculation for the dwelling.

range in size from 4,163 to 4,686 square feet of living area and feature basements, one of which has finished area. Each comparable has central air conditioning, a fireplace and a two-car or a three-car garage ranging in size from 418 to 919 square feet of building area. The comparables have improvement assessments ranging from \$154,000 to \$174,500 or from \$36.99 to \$37.93 per square foot of living area.

Based on this evidence, the appellants request a reduced improvement assessment of \$154,517 or \$36.86 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 \$224,000. The subject property has an improvement assessment of \$176,500 or \$42.10 per square foot of living area.

In response to the appeal, the board of review submitted a memorandum from the township assessor which addressed the re-measurement of the property and further noted that the changes to the schematic drawing resulted in the home being assessed as a part two-story and part one-story dwelling rather than as a two-story dwelling in accordance with Illinois cost manuals.

The assessor also prepared Exhibit C consisting of five comparable sales. The Property Tax Appeal Board will not further address the comparable sales data as it is not responsive to the appellant's lack of assessment uniformity argument.

In support of its contention of the correct assessment the board of review through the township assessor submitted Exhibit D, a "chart" with limited information on "all of the parcels located in Rivermist." The chart reflects the subject and 31 other properties, including the appellants' three comparable properties which appear to be listed in descending order from lowest to highest per-square-foot improvement assessment. The data fails to identify the design of the dwellings, the exterior construction of the dwellings and/or the age of the dwellings. As set forth in the chart, the comparables dwellings range in size from 3,247 to 5,331 square feet of living area. Each comparable has a full or partial basement, 16 of which have finished basement areas. Each comparable has from one to three fireplaces and a garage ranging in size from 418 to 931 square feet of building area. The properties have improvement assessments ranging from \$128,600 to \$306,900 or from \$33.45 to \$62.95 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants noted that the board of review's suggested comparables differed from the subject in size, design, age and/or amenities.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given little weight to the board of review's Exhibit D as the submission fails to provide story height, exterior construction and age data for a complete analysis of the similarities and/or dissimilarities between the comparables and the subject property. In accordance with Section 1910.65(b), for purposes of an equity analysis "[d]ocumentation must be submitted 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 has also given reduced weight to appellants' comparable #3 as this dwelling is larger than the subject dwelling.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2. These comparables had improvement assessments of \$36.99 and \$37.93 per square foot of living area, respectively. The subject's improvement assessment of \$42.10 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellants did demonstrate 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.



Chairman



Member



Member

Member



Acting 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: September 23, 2016



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 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 the subsequent year 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.

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.