



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

APPELLANT: Melanie and Michael Galle  
DOCKET NO.: 15-06729.001-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 **No Change** 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.:** \$176,500  
**TOTAL:** \$224,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board issued on September 23, 2016 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2015 tax year.<sup>1</sup> 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 part two-story and part one-story dwelling of brick and frame exterior construction with 4,192 square feet of living area. The dwelling was constructed in 1988. Features of the home include an unfinished walk-out basement, central air conditioning, two fireplaces and a 2-car garage of 477 square feet of building area. The property is located in Naperville, DuPage Township, Will County.

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<sup>1</sup> More specifically, the applicable portion of Section 16-185 provides:

. . . 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 board of appeals or after adjournment of the session of the board of review . . . the taxpayers 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. . . .

The appellants contend assessment inequity as the basis of the appeal in Section 2d of the Residential Appeal petition.

In an attached letter, the appellants state they are filing a direct appeal to the Property Tax Appeal Board requesting the Board's 2014 decision be carried over to the 2015 tax year. The appellants submitted the 2014 Property Tax Appeal Board decision (Docket Number 14-01001.001-R-1) in which the property received a reduced assessment of \$204,700.

In support of their argument, the appellants also submitted three equity comparables described as 2-story dwellings of frame and masonry construction. The dwellings were built in 1988 and range in size from 4,163 to 4,686 square feet of living area. They feature full basements, one with finished area, central air conditioning, fireplaces and garages that range in size from 418 to 919 square feet of building area. The comparables are located within 10 houses of the subject. They have improvement assessments ranging from \$154,000 to \$162,900 or from \$34.29 to \$37.93 per square foot of living area.

Based on the foregoing evidence and argument, the appellants requested a reduced improvement assessment of \$157,200 which, along with the current land assessment, would result in a total revised assessment of \$204,700.

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.

With respect to the appellants' evidence, the board of review submitted a response citing issues with the appellants' comparables and describing the comparables submitted by the township.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property and located within 11 houses of the subject. The comparables consist of 1.5-story or part 2-story and part 1-story dwellings of brick and frame exterior construction. The homes were built between 1988 and 1991 and range in size from 4,011 to 4,295 square feet of living area. Each comparable has a basement, three with finished areas, central air conditioning, one fireplace each and garages ranging in size from 418 to 654 square feet of building area. Board of review comparable #2 is the same property as appellants' comparable #2. The comparables have improvement assessments ranging from \$162,900 to \$187,100 or from \$37.93 to \$46.12 per square foot of living area. Based on this equity evidence, the board of review requested confirmation of the subject's 2015 improvement assessment of \$176,500 or \$42.10 per square foot of living area.

In written rebuttal, the appellants reasserted their contention that the 2014 assessment be carried forward to the subsequent tax year 2015 per 16-185 of the Property Tax Code.

### **Conclusion of Law**

As to the appellants' request to carry forward the 2014 assessment, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. . . .  
[Emphasis added.]

Assessment year 2015 began a new general quadrennial assessment period in Will County and therefore, the Property Tax Appeal Board finds that this portion of Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2014 to be maintained for the remainder of the general assessment period, subject to any equalization factor (35 ILCS 220/16-185; 35 ILCS 200/9-215).

As a consequence, the Property Tax Appeal Board finds that the prior year's 2014 decision cannot be carried forward to 2015. The Board finds the assessment year in question, 2015, is a different general quadrennial assessment period than was 2011, 2012, 2013 and 2014. For this reason, the Property Tax Appeal Board finds the referenced portion of Section 16-185 inapplicable to the instant appeal as 2015 was a new general assessment period for Will County.

The taxpayers were entitled to file a "direct appeal" to the Property Tax Appeal Board pursuant to another portion of Section 16-185 of the Property Tax Code. As part of this appeal, the appellants marked assessment inequity as a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted seven equity comparables for the Board's consideration. The Board gave less weight to appellants' comparables #2 and #3 and to board of review comparables #1, #2 and #4 based on their finished basements as compared to the subject's unfinished basement and/or larger dwelling size as compared to the subject. The Board finds appellants' comparable #1 and board of review comparable #3 are most similar to the subject in location, dwelling size, style, age and features. These comparables have improvement assessments of \$154,000 and \$185,000 or \$36.99 and \$46.12 per square foot of living area. The subject's improvement assessment of \$176,500 or \$42.10 per square foot of living area is within this range in terms of both total improvement assessment as well as a per-square-foot basis. In light of the evidence in this record, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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 15, 2018



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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