



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

APPELLANT: Mark & Barbara Galli  
DOCKET NO.: 22-03621.001-R-1  
PARCEL NO.: 05-15-204-025

The parties of record before the Property Tax Appeal Board are Mark & Barbara Galli, the appellants, 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:** \$29,150  
**IMPR.:** \$110,930  
**TOTAL:** \$140,080

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2022 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 1.5-story dwelling of frame and masonry exterior construction with 1,891 square feet of living area. The dwelling was constructed in 1948. Features of the home include a slab foundation, central air conditioning and a 400 square foot garage. The property has a 9,136 square foot site and is located in Wheaton, Milton Township, DuPage County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales that are located within .73 of a mile from the subject. The comparables have sites ranging in size from 9,178 to 17,046 square feet of land area that are improved with 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,692 to 2,036 square feet of living area. The dwellings were built from 1946 to 1953. The comparables have basements, one of which has finished area, and a garage

ranging in size from 264 to 620 square feet of building area.<sup>1</sup> Three comparables each have a fireplace. The comparables sold from July 2021 to November 2022 for prices ranging from \$310,000 to \$385,000 or from \$183.22 to \$211.89 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$140,080. The subject's assessment reflects a market value of \$420,408 or \$222.32 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for DuPage County of 33.32% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within .71 of a mile from the subject. The comparables have sites ranging in size from 9,871 to 12,055 square feet of land area that are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,300 to 1,907 square feet of living area. The dwellings were built from 1950 to 1952. Two comparables have basements, one of which has finished area, and two comparables do not have basement foundations. Two comparables have central air conditioning, one comparable has a fireplace, and two comparables each have an open porch. Each comparable has a garage ranging in size from 308 to 544 square feet of building area. The comparables sold from July 2021 to October 2022 for prices ranging from \$380,000 to \$480,000 or from \$230.73 to \$317.46 per square foot of living area, including land. The board of review included information revealing the appellants' comparable #4 had an unadvertised sale in September 2021 for \$305,000 and subsequently sold in November 2022 for \$310,000. After being remodeled, the comparable was listed for \$990,000 in January 2023. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted rebuttal critiquing the board of review's submission and offered an explanation as to why the subject is over-assessed.

### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales for the Board's consideration, none of which are particularly similar to the subject. Nevertheless, the Board gives less weight to the appellants' comparables #1 and #4, due to their finished basement area when compared to the subject or their need of remodeling at the time of their sale as argued by the board of review. The Board also gives less weight to the board of review's comparables #3 and #4, due to their smaller dwelling size or their finished basement area when compared to the subject. The Board

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<sup>1</sup> The board of review reported one of the appellants' comparables has finished basement area and reported the number of fireplaces located within the appellants' comparables.

finds the parties' remaining comparables have varying degrees of similarity to the subject. However, only the board of review's comparable #1 lacks a basement foundation when compared to the subject, albeit this comparable lacks central air conditioning when compared to the subject. Nevertheless, the best comparables sold in July 2021 or May 2022 for prices ranging from \$385,000 to \$480,000 or from \$189.10 to \$317.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$420,408 or \$222.32 per square foot of living area, including land, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this evidence the Board finds 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:

April 16, 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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