FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ricardo Galarza
DOCKET NO.: 25-03051.001-R-1
PARCEL NO.: 02-35-301-003

The parties of record before the Property Tax Appeal Board are Ricardo Galarza, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; and the Kendall 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 **Kendall** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$36,126
IMPR.:	$188,199
TOTAL:	$224,325

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kendall County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 2-story dwelling of frame and brick exterior construction with 3,561 square feet of living area. The dwelling is approximately 25 years old. Features of the home include a full English style basement, central air conditioning, a fireplace, an inground swimming pool and a 693 square foot garage.[1] The property has a 12,343 square foot site and is located in Yorkville, Oswego Township, Kendall County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located .03 to .73 of a mile from the subject. The comparables are improved with 2-story dwellings of brick and vinyl or frame and brick exterior construction ranging in size from

[1] The Board finds the subject's property record card submitted by the board of review disclosed the subject has an inground swimming pool which was not reported nor refuted by the appellant.

3,247 to 3,835 square feet of living area. The dwellings are 17 to 25 years old and have basements. The comparables each have central air conditioning and a 3-car attached garage ranging in size from 550 to 910 square feet of building area. Three comparables each have one fireplace. The comparables have improvement assessments ranging from $152,741 to $177,333 from $42.64 to $47.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $224,325. The subject property has an improvement assessment of $188,199 or $52.85 per square foot of living area.

In response to the appeal the board of review noted the appellant's comparables have lower building assessments than the subject because these properties have a standard basement and lack an inground swimming pool.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located .25 of a mile to 1 mile from the subject. The comparables are improved with 2-story dwellings of brick and frame exterior construction ranging in size from 3,456 to 3,732 square feet of living area. The dwellings are 18 to 22 years old and have basements. The comparables each have central air conditioning, one fireplace and a garage ranging in size from 683 to 944 square feet of building area. Each comparable has an inground swimming pool. The comparables have improvement assessments ranging from $186,891 to $197,663 or from $52.96 to $54.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which lack an inground swimming pool which is a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables which overall are more similar to the subject in age, dwelling size and features. These comparables had improvement assessments ranging from $186,891 to $197,663 or from $52.96 to $54.08 per square foot of living area. The subject's improvement assessment of $188,199 or $52.85 per square foot of living area is within the range established by the best comparables in this record on an overall basis and below the range on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the

appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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. 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ricardo Galarza, by attorney:
David Kieta
Kieta Law LLC
0S331 Summit Drive
Winfield, IL 60190

COUNTY

Kendall County Board of Review
Kendall County Office Building
504 S. Main Street
Yorkville, IL 60560