



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

APPELLANT: Lois Gilich  
DOCKET NO.: 17-32203.001-R-1  
PARCEL NO.: 24-34-113-024-1024

The parties of record before the Property Tax Appeal Board are Lois Gilich, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook 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 Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$882  
**IMPR.:** \$5,718  
**TOTAL:** \$6,600

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 42 year old, 45 unit condominium building. The property is a class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is located in Alsip, Worth Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted six sale comparables. The six sale comparables sold from 2016 to 2017 for prices ranging from \$37,900 to \$65,000. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$5,725.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessment of \$8,575 was disclosed. The subject's assessment reflects a market

value of \$85,750 when applying the 2016 level of assessment for class 2-99 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the assessment, the board of review submitted a table listing 14 sale comparables, including sale date, price, and percentage of ownership. The board of review analyst stated that the most appropriate way to determine the subject's market value is to analyze the recent sale prices of units within the subject building along with their allocated percentage of ownership and submitted a condominium analysis which resulted in a final full value of \$386,275. The evidence included 14 sale comparables which sold from 2007 to 2017 for prices totaling \$890,600 with 31.1100% percentages of interest. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant distinguished the board of review's comparables based on sale date and the duplicate comparables. The appellant stated that the comparables closest to the lien date are more indicative of the market value and that the best evidence of market value are the appellant's comparables and the board of review's sale comparables #1, #6, and #7. The appellant reaffirmed a reduction in the subject's assessment.

### **Conclusion of Law**

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

The Board finds the best evidence of the subject's market value to be the appellant's sale comparables and the board of review's sale comparables #1, #5, #6, #7, #8, #13 and #14. Personal property was not deducted from this amount, as neither party submitted numerical evidence that personal property was included in the values. These comparables sold from 2016 to 2017 for prices ranging from \$25,000 to \$66,000. The subject's total assessment reflects a market value of \$85,750 which is above the best evidence of market value in the record. Based on this evidence, the Board finds 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. 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: September 15, 2020



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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