



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

APPELLANT: Gibson Brothers LLC  
DOCKET NO.: 19-41490.001-R-1  
PARCEL NO.: 16-09-417-014-0000

The parties of record before the Property Tax Appeal Board are Gibson Brothers LLC, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook 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 **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$6,426  
**IMPR.:** \$0  
**TOTAL:** \$6,426

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 2019 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 7,560 square feet of vacant land in West Chicago Township, Cook County. The subject is classified as a Class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted three documents that disclosed a sale of the subject property: a PTAX-203 Illinois Real Estate Transfer Declaration (PTAX-203); a Cook County Real Estate Transfer Declaration (Cook County Declaration); and a City of Chicago Real Property Transfer Tax Declaration (Chicago Declaration). None of the Declarations were recorded and did not include transfer stamps disclosing tax payments. The PTAX-203 and Cook County Declarations disclosed

transfer of title was by Quit Claim Deed. The Chicago Declaration disclosed a title company was not utilized in the transaction.

The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was purchased from QCD Financial, LLC, on November 15, 2018, for \$7,000; was not transferred between related parties; was advertised and sold by a realtor; was not sold due to a foreclosure; and was not sold using a contract for deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2019 level of assessment of 10.00% for Class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,426. The subject's assessment reflects a market value of \$64,260 when applying the 2019 level of assessment of 10.00% for Class 1 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not submit documentary evidence in support of the assessment.

The appellant submitted a brief in rebuttal in which it argued the board of review should be ruled in default for failure to submit evidence in support of the assessment. The appellant cited the Board's Rules 1910.40(a) and 1910.69(a) as support for this argument. 86 Ill.Admin.Code §§1910.40(a) and 1910.69(a). The appellant listed the various Rules covered by the default provision in rule 1910.40(a). The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant renewed its argument that the board of review should be in default for failing to submit evidence under 1910.40(a). The appellant further argued the board of review should be precluded from participating in the hearing in any capacity under 1910.69(a). As a result, the appellant stated it would be willing to waive hearing and ask the Board to write the decision based on the documents submitted. The board of review argued at hearing that it could participate in the hearing regardless of not submitting evidence. The Notes on Appeal were all the board of review needed to submit. The Administrative Law Judge (ALJ) reserved ruling on the question of whether the board of review was in default.

Regarding the merits of the substantive evidence, the board of review argued at hearing the sale was not an arm's-length transaction because title was conveyed via a Quit Claim Deed and no title insurance company was involved. The appellant countered the board of review should not be able to argue about the evidence since it did not submit its own evidence. To allow this, the appellant would be taken by surprise by arguments made only at hearing.

### **Conclusion of Law**

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

The threshold question for the Board is whether the board of review's submission of its Notes on Appeal was sufficient to have standing or whether it is in default.

Rule 1910.40(a) states:

Upon receipt of the completed petition from the contesting party, the Clerk of the Property Tax Appeal Board shall notify the board of review of the filing of the appeal. Upon notification of the filing of the appeal, the board of review shall submit its completed Board of Review Notes on Appeal disclosing the final assessment of the subject property. The Board of Review Notes on Appeal shall also reflect the application of a local township equalization factor when applicable. The board of review shall also submit a copy of the property record card of the subject property. The property record card should contain, if possible, a schematic drawing of all structural improvements to the land, a completed cost analysis, and an indication of the basis of the land value. The Board of Review Notes on Appeal and all written and documentary evidence supporting the board of review's position must be submitted to the Property Tax Appeal Board within 90 days after the date of the notice of the filing of an appeal unless the board of review objects to the jurisdiction of the Property Tax Appeal Board over the assessment appeal.

Rule 1910.63(c) states:

Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Failure to do so will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party and, if applicable, the evidence submitted by any intervening party. the board of review must provide substantive, documentary evidence.

There is no question the board of review complied with Rule 1910.40(a) by submitting its timely one-page Notes on Appeal. It was accepted by the Board and appears complete in form. There is also no question the board of review did not submit assessment and descriptive evidence or legal argument in support of the assessment in accord with the Board's Rules on the type of evidence a party may submit addressing an overvaluation argument. *See* 86 Ill.Admin.Code §1910.65(c).

Rule 1910.69(a) states:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 shall result in the default of that party. Any party found to be in default pursuant to this Section shall forfeit any right to request, have or participate in any hearing and shall not receive further notice of the proceedings, decisions or rulings of the appeal from the Property Tax Appeal Board. Notice to any defaulted party other than the taxpayer shall be deemed to have been given when served upon the State's Attorney of the county from which the appeal has been taken. (See Section 16-170 of the Code.) Notice of the final administrative decision to any taxpayer in default shall be given in accordance with Section 16-185 of the Code.

The Rules do not specifically state the board of review shall be in default for failure to submit evidence, and the appellant did not supply authority for the proposition that the board of review should be in default. Failure of the board of review to provide evidence or legal argument will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party. 86 Ill.App.Code §1910.63(c). This Rule is not among those listed in Rule 1910.69(a) covering default. In any event, the appellant as the contesting party bears the burden of going forward with substantive, documentary evidence or legal argument. *See* 86 Ill.App.Code §1910.63(b). The appellant's standard of proof is preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). The Board can issue a decision based upon the information submitted by the appellant without regard to whether the board or review submitted evidence or argument. Based on that evidence, the appellant has failed to meet this burden.

The totality of the evidence from the appellant was the three Transfer Declarations. These were not recorded and did not bear transfer tax stamps. They disclosed conveyance via Quit Claim Deed. They did not disclose the extent of substantive evidence typically found in documents that further explain the positions and interests of the parties, conditions of sale, or exposure to the open market. The Board is told by the appellant that the evidence established an arm's-length transaction, but that is a legal conclusion without a showing of sufficient evidence. An arm's-length transaction requires a showing of exposure to the open market and a meeting of the minds between a willing seller and a willing buyer. The evidence submitted by the appellant lacks a sufficient showing of these material elements. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the market value of the subject property is not accurately reflected in its assessed valuation. Consequently, an assessment reduction 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: January 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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