



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

APPELLANT: Fanny Gallois
DOCKET NO.: 19-46619.001-R-1
PARCEL NO.: 02-10-228-016-0000

The parties of record before the Property Tax Appeal Board are Fanny Gallois, 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 **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: \$1,912
IMPR.: \$16,406
TOTAL: \$18,318

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 a two-story, single-family dwelling of frame construction with 1,262 square feet of living area. Features of the dwelling include two and one-half baths, a full unfinished basement, and a one-car garage. The dwelling was constructed in 1993. The property has a 1,530 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on 16 equity comparables. The appellant requested the subject's total assessment be reduced to \$14,287.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total

assessment for the subject of \$21,598. The subject property has an improvement assessment of \$19,686, or \$15.60 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties that were on the same block as the subject and in the same development. The board of review also submitted sale data for comparables #1 and #4 and the subject.

At hearing, the appellant's attorney stated that the subject is a row house located in Palatine and that the 16 equity comparables are similar in size, location, and characteristics. The appellant cited Pace Realty Group v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2nd Dist. 1999). The appellant argued that the board of review's comparables are within the subject's townhome complex and received the same assessment when appealed, and that according to Pace Realty should not be considered by the Board in determining assessment inequity of the subject. The appellant reaffirmed request for an assessment reduction. The board of review testified that the subject was sold in 2017 and excluding the equity comparables, the board of review's sale comparables support a reduction. The appellant's basis of the appeal is an unequal treatment in the assessment and not an overvaluation argument.

Conclusion of Law

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that comparables #1 through #4 cited by the board of review were selected from the same homeowner's association that included the subject. Therefore, they received the same contested assessment. An error of law occurs when a property is selected as comparable to "a parcel of property which has also received the same contested assessment." Pace Realty, at 728. Consequently, the Board does not look to these three suggested properties as comparable to the subject property for the purpose of determining assessment inequity.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #5. These comparables ranged in improvement assessment of \$9.81 to \$13.15 per square foot of living area. The subject's improvement assessment of \$15.60 per square foot of living area falls above the range established by the best comparables in this record. These comparables are all two-story single-family townhomes of frame construction, with either a full unfinished or crawl basement, similar living area square footage, age, and amenities. Accordingly, the Board determines that the appellant has established by clear and convincing evidence that the subject property was inequitably assessed, and a reduction is 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: _____

October 15, 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

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

APPELLANT

Fanny Gallois, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602