



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

APPELLANT: William B. Galgan
DOCKET NO.: 19-55582.001-R-1
PARCEL NO.: 30-30-213-001-0000

The parties of record before the Property Tax Appeal Board are William B. Galgan, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$1,522
IMPR.: \$3,870
TOTAL: \$5,392

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 1-story dwelling of frame exterior construction with 817 square feet of living area. The dwelling is 67 years old. The home has a 1-car garage.¹ The property has a 4,686 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of dwellings of frame or frame and masonry exterior construction ranging in size from 806 to 945 square feet of living area. The homes are

¹ The parties differ as to the subject's foundation, with the appellant reporting a "Craw [sic] and Formal Rec. Room" and the board of review reporting a concrete slab foundation.

64 or 67 years old. Each dwelling has either a 1-car, 1.5-car, or 2-car garage. Two comparables have central air conditioning, three comparables have concrete slab foundations, and one comparable has an unfinished partial basement. The parcels range in size from 5,000 to 6,250 square feet of land area. The comparables sold from March 2017 to April 2019 for prices ranging from \$22,000 to \$49,000 or from \$23.28 to \$52.63 per square foot of living area, including land. Based on this evidence, the appellant 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 \$5,392. The subject's assessment reflects a market value of \$53,920 or \$66.00 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood.² The comparables consist of 1-story dwellings of frame exterior construction each containing 817 square feet of living area. The dwellings are each 67 years old. Each dwelling has a concrete slab foundation. One comparable has a fireplace and two comparables each have either a 1.5-car or 2-car garage. The parcels each contain 5,000 square feet of land area. The comparables sold from October 2018 to November 2019 for prices ranging from \$42,500 to \$84,000 or from \$52.02 to \$102.82 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #3 and #4, which sold less proximate to the January 1, 2019 assessment date at issue than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2 along with the board of review's comparable sales, which sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and some features. These most similar comparables sold from June 2018 to November 2019 for prices ranging from \$30,000 to \$84,000 or from \$37.22 to \$102.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$53,920 or \$66.00 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on

² Board of review comparable #3 lacks sale data and will therefore not be further analyzed on this record.

this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: _____

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

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

APPELLANT

William B. Galgan, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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