



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Patrick McPolin
DOCKET NO.: 19-56191.001-R-1
PARCEL NO.: 27-31-406-061-0000

The parties of record before the Property Tax Appeal Board are Patrick McPolin, the appellant, by attorney Christopher G. Walsh, Jr. of Walsh Law, LLC in Chicago; 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: \$1,993
IMPR.: \$24,547
TOTAL: \$26,540

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame and masonry exterior construction with 1,836 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a partial basement with finished area,¹ central air conditioning, a fireplace and a two-car garage. The property has a 1,993 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-95 property, individually owned townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal form was marked as a "Rollover" with the basis of the appeal marked "Contention of Law." In a brief, the appellant's attorney argued that the subject property was the

¹ The board of review disclosed the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 18-51372. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$23,270 based upon an agreement by the parties. The appellant asserted that the 2019 tax year is in the same triennial assessment period for Cook County as was the 2018 tax year.

The appellant reported in the appeal petition that the subject was not an owner-occupied residence and provided a printout of the subject's property tax exemption history disclosing the subject did not receive a homeowner's exemption or any other exemption for the 2019 tax year.

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 \$26,540. The subject's assessment reflects a market value of \$265,400 or \$144.55 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$24,547 or \$13.37 per square foot of living area. The board of review also disclosed that the 2017 tax year was the beginning of the general assessment period for the subject property and that no township equalization factor was applied in tax year 2019 for Orland Township.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing information on four comparable properties. The comparables have the same assessment neighborhood code and property classification code as the subject. The comparables have sites that range in size from 2,240 to 3,321 square feet of land area. The comparables are improved with one-story or two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,692 to 1,849 square feet of living area. The comparable are 16 or 19 years old. Each comparable has a full or partial basement, one of which has finished area. Each comparable has central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$24,145 to \$26,927 or from \$13.51 to \$15.91 per square foot of living area. Comparable #3 sold in November 2019 for \$300,000 or \$162.25 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 raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellant's attorney's request to have the 2018 Property Tax Appeal Board's decision be rolled over to the tax year 2019, the Board finds the subject of the appeal is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The appellant disclosed that the subject property is not owner-occupied, which was not refuted by the board of review. Therefore, the Board finds that the subject is not owner-occupied and is not subject to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The record contains four comparable properties submitted by the board of review. The Board finds the board of review's comparables have the same assessment neighborhood code and property classification code as the subject and are similar to the subject in dwelling size, age and some features. The comparables have improvement assessments ranging from \$24,145 to \$26,927 or from \$13.51 to \$15.91 per square foot of living area. The subject's improvement assessment of \$24,547 or \$13.37 per square foot of living area falls within the range established by the board of review's comparables in terms of total improvement assessment but below the comparables on a per square foot of living area basis and supports the subject's assessment. The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The Board further finds that board of review comparable #3 sold in November 2019 for \$300,000 or \$162.25 per square foot of living area, including land, which supports the subject's estimated market value of \$265,400 or \$144.55 per square foot of living area, land included as reflected by its assessment.

Therefore, based on the evidence in this record, 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: _____

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:

January 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 9-125 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

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