



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

APPELLANT: Gabriela Galica
DOCKET NO.: 20-20992.001-R-1
PARCEL NO.: 23-24-100-152-0000

The parties of record before the Property Tax Appeal Board are Gabriela Galica, the appellant; 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: \$7,795
IMPR.: \$4,955
TOTAL: \$12,750

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 2020 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 1.5-story townhome of frame exterior construction with 1,845 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full unfinished basement and a 2.5-car garage. The property has a 17,323 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-04 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 a Residential Appeal petition along with copies of the Cook County Board of Review final decision, a listing for the subject property, a page from a residential real estate contract,¹ and the ALTA Settlement Statement. The evidence disclosed the subject property was purchased

¹ The page of the residential real estate contract has a different parcel index number (PIN) #23-24-100-151-0000 than the subject's PIN; however, the property address, the sales price, and other property information are the same on all the documentation submitted as evidence by the appellant.

on July 23, 2020 for a price of \$127,500 by the appellant from Nancy Claussen. In the Residential Appeal petition, the appellant disclosed under Section IV – Recent Sale Data that the parties to the transaction were not related, the property was sold through by Steve Jasinski, who is an agent with Baird & Warner realty firm, the property was advertised for sale in the multiple listing service for 174 days, and the sale was not due to a foreclosure action or a contract for deed. The appellant also noted that the subject was not yet occupied. The ALTA Settlement Statement associated with the sale of subject disclosed real estate commissions were paid to Baird & Warner and Prospect Equities. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$5,000 and improvement assessment to \$7,750 for a total assessment of \$12,750 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,139. The subject's assessment reflects a market value of \$211,390 or \$114.57 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on two comparable sales that are located within the same neighborhood code as the subject. The comparables have sites of 6,250 and 8,125 square feet of land area and are improved with 1.5-story class 2-04 dwellings of frame exterior construction with 1,865 and 2,011 square feet of living area. The dwellings are each 59 years old, have partial basements, one of which has finished area, central air conditioning, and a 2.5-car garage. The sales occurred in November 2019 and November 2020 for prices of \$280,000 and \$238,000 or \$139.23 and \$128.10 per square foot of living area, including land, respectively. The board of review also reiterated in its grid analysis the sale price and date of the subject property as reported by the appellant. 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in July 2020 for a price of \$127,500. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed Section IV - Recent Sale Data of the Residential Appeal petition disclosing the parties to the transaction were not related, the property was sold using a Realtor, and the property had been advertised for sale on the open market through the multiple listing service for a period of 174 days. To document the sale, the appellant submitted a copy of the ALTA Settlement Statement disclosing the payment of a real estate commissions to two entities. The board of review submission also made note of the subject's sale. The Board finds the purchase price of \$127,500 of the subject property is below the market value of \$211,390 as reflected by the property's assessment. The Board also finds the

board of review did not present any evidence to challenge the arm's-length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject.

Based on this record, the Board finds a reduction in the subject's assessment to reflect the purchase price 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: June 21, 2022



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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