



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

APPELLANT: Gallagher & Henry
DOCKET NO.: 20-24224.001-R-1 through 20-24224.085-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gallagher & Henry, the appellant, by attorney Alexia Katsaros, of Katsaros Law, P.C. in Western Springs, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-24224.001-R-1	23-32-408-001-0000	4,329	0	\$4,329
20-24224.002-R-1	23-32-408-002-0000	4,329	0	\$4,329
20-24224.003-R-1	23-32-408-003-0000	5,231	0	\$5,231
20-24224.004-R-1	23-32-408-004-0000	10,661	0	\$10,661
20-24224.005-R-1	23-32-408-005-0000	17,918	0	\$17,918
20-24224.006-R-1	23-32-408-006-0000	3,648	0	\$3,648
20-24224.007-R-1	23-32-408-007-0000	4,136	0	\$4,136
20-24224.008-R-1	23-32-408-008-0000	5,323	0	\$5,323
20-24224.009-R-1	23-32-408-009-0000	6,352	0	\$6,352
20-24224.010-R-1	23-32-408-010-0000	6,040	0	\$6,040
20-24224.011-R-1	23-32-408-011-0000	5,619	0	\$5,619
20-24224.012-R-1	23-32-408-012-0000	3,975	0	\$3,975
20-24224.013-R-1	23-32-408-013-0000	3,903	0	\$3,903
20-24224.014-R-1	23-32-408-014-0000	3,903	0	\$3,903
20-24224.015-R-1	23-32-408-015-0000	3,903	0	\$3,903
20-24224.016-R-1	23-32-408-016-0000	4,878	0	\$4,878
20-24224.017-R-1	23-32-408-017-0000	5,542	0	\$5,542
20-24224.018-R-1	23-32-408-018-0000	6,718	0	\$6,718
20-24224.019-R-1	23-32-408-019-0000	4,680	0	\$4,680
20-24224.020-R-1	23-32-409-001-0000	4,387	0	\$4,387
20-24224.021-R-1	23-32-409-007-0000	6,662	0	\$6,662
20-24224.022-R-1	23-32-409-008-0000	7,150	0	\$7,150
20-24224.023-R-1	23-32-409-009-0000	7,865	0	\$7,865
20-24224.024-R-1	23-32-409-010-0000	4,299	0	\$4,299
20-24224.025-R-1	23-32-409-012-0000	4,545	0	\$4,545

20-24224.026-R-1	23-32-409-013-0000	5,125	0	\$5,125
20-24224.027-R-1	23-32-409-014-0000	4,005	0	\$4,005
20-24224.028-R-1	23-32-409-015-0000	4,884	0	\$4,884
20-24224.029-R-1	23-32-409-016-0000	5,703	0	\$5,703
20-24224.030-R-1	23-32-409-017-0000	5,703	0	\$5,703
20-24224.031-R-1	23-32-409-018-0000	5,816	0	\$5,816
20-24224.032-R-1	23-32-409-019-0000	6,219	0	\$6,219
20-24224.033-R-1	23-32-409-024-0000	5,021	0	\$5,021
20-24224.034-R-1	23-32-409-025-0000	4,987	0	\$4,987
20-24224.035-R-1	23-32-409-034-0000	8,127	0	\$8,127
20-24224.036-R-1	23-32-409-037-0000	7,335	0	\$7,335
20-24224.037-R-1	23-32-409-038-0000	7,335	0	\$7,335
20-24224.038-R-1	23-32-409-039-0000	7,335	0	\$7,335
20-24224.039-R-1	23-32-409-040-0000	4,767	0	\$4,767
20-24224.040-R-1	23-32-409-041-0000	4,387	0	\$4,387
20-24224.041-R-1	23-32-409-047-0000	4,805	0	\$4,805
20-24224.042-R-1	23-32-409-048-0000	5,772	0	\$5,772
20-24224.043-R-1	23-32-410-005-0000	5,101	0	\$5,101
20-24224.044-R-1	23-32-410-006-0000	4,563	0	\$4,563
20-24224.045-R-1	23-32-410-011-0000	5,906	0	\$5,906
20-24224.046-R-1	23-32-410-013-0000	6,493	0	\$6,493
20-24224.047-R-1	23-32-410-015-0000	4,387	0	\$4,387
20-24224.048-R-1	23-32-410-019-0000	4,387	0	\$4,387
20-24224.049-R-1	23-32-411-002-0000	4,127	0	\$4,127
20-24224.050-R-1	23-32-411-004-0000	4,355	0	\$4,355
20-24224.051-R-1	23-32-411-005-0000	4,355	0	\$4,355
20-24224.052-R-1	23-32-411-007-0000	4,278	0	\$4,278
20-24224.053-R-1	23-32-411-008-0000	3,878	0	\$3,878
20-24224.054-R-1	23-32-411-011-0000	4,278	0	\$4,278
20-24224.055-R-1	23-32-411-014-0000	4,355	0	\$4,355
20-24224.056-R-1	23-32-411-015-0000	4,355	0	\$4,355
20-24224.057-R-1	23-32-411-016-0000	4,127	0	\$4,127
20-24224.058-R-1	23-32-411-017-0000	3,900	0	\$3,900
20-24224.059-R-1	23-32-411-018-0000	4,479	0	\$4,479
20-24224.060-R-1	23-32-411-019-0000	6,375	0	\$6,375
20-24224.061-R-1	23-32-411-020-0000	5,531	0	\$5,531
20-24224.062-R-1	23-32-411-021-0000	4,972	0	\$4,972
20-24224.063-R-1	23-32-411-022-0000	4,972	0	\$4,972
20-24224.064-R-1	23-32-411-023-0000	4,972	0	\$4,972
20-24224.065-R-1	23-32-411-024-0000	4,972	0	\$4,972
20-24224.066-R-1	23-32-411-025-0000	4,972	0	\$4,972
20-24224.067-R-1	23-32-411-027-0000	4,322	0	\$4,322
20-24224.068-R-1	23-32-411-028-0000	4,322	0	\$4,322
20-24224.069-R-1	23-32-411-029-0000	4,322	0	\$4,322
20-24224.070-R-1	23-32-411-030-0000	4,322	0	\$4,322

20-24224.071-R-1	23-32-411-034-0000	4,365	0	\$4,365
20-24224.072-R-1	23-32-411-035-0000	4,294	0	\$4,294
20-24224.073-R-1	23-32-411-036-0000	5,338	0	\$5,338
20-24224.074-R-1	23-32-412-015-0000	5,045	0	\$5,045
20-24224.075-R-1	23-32-412-016-0000	4,675	0	\$4,675
20-24224.076-R-1	23-32-412-017-0000	4,675	0	\$4,675
20-24224.077-R-1	23-32-412-018-0000	4,675	0	\$4,675
20-24224.078-R-1	23-32-412-019-0000	4,675	0	\$4,675
20-24224.079-R-1	23-32-412-020-0000	4,897	0	\$4,897
20-24224.080-R-1	23-32-412-021-0000	4,826	0	\$4,826
20-24224.081-R-1	23-32-412-022-0000	4,541	0	\$4,541
20-24224.082-R-1	23-32-412-023-0000	4,541	0	\$4,541
20-24224.083-R-1	23-32-412-024-0000	4,541	0	\$4,541
20-24224.084-R-1	23-32-412-025-0000	4,541	0	\$4,541
20-24224.085-R-1	23-32-412-026-0000	4,897	0	\$4,897

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 85 non-contiguous parcels of vacant land in Palos Park, Palos Township, Cook County. The parcels contain a total of 1,370,051 square feet of land. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance. The appeal petition states that there are streets, curbs, and sewers in the areas where the parcels are located and all utilities are available to the subject lots, including gas, water, and electricity.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on ten suggested vacant equity comparables in Palos Park. The information included a grid sheet listing four of the comparables and stating that they were located either half a mile or nine-tenths of a mile from the subject. All ten suggested comparables were assessed at \$0.275 per square foot of land, reflecting a market value of \$2.75 per square foot. All ten were assigned to a different neighborhood code than the subject.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total assessment for the subject was \$445,226, or \$0.325 per square foot of land, reflecting a market value of \$3.25 per square foot.

A virtual hearing was held before a Board administrative law judge on September 12, 2023. Appellant's attorney and the board of review's representative presented argument at the hearing. Appellant's attorney asserted that the assessment was inequitable because ten suggested comparable properties with vacant land in the same municipality was assessed at a lower rate per square foot. She pointed out that the board of review had submitted its Notes on Appeal but did not submit any other evidence. This, according to appellant's attorney, was insufficient to satisfy the board of review's burden of going forward with evidence sufficient to support its assessment or an alternate valuation. 86 Ill. Admin. Code §1910.63(c). She further stated that the board of review's Notes on Appeal only mentioned one PIN number, so it had defaulted with regard to the other 84 PINs.

The board of review's representative argued that the appellant has the burden of showing by clear and convincing evidence that the assessments were inequitable. 86 Ill. Admin. Code §1910.63(c). He further argued that the appellant's suggested comparables were not similar to the subject because they were in developments with millions of dollars of infrastructure. After appellant's attorney objected, the board of review's representative stated that he was only presenting argument, not testimony. The ALJ advised the board of review's representative that factual claims raised during argument needed to have a basis in the evidence.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). It is recommended that proof of unequal treatment in the assessment process 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 that this burden of proof is not met, and a reduction in the subject's assessment is not warranted.

The appellant argues that it should prevail because the board of review submitted its Notes on Appeal and no other evidence and, therefore, did not meet its burden of going forward with evidence sufficient to support its assessment or an alternate valuation. 86 Ill. Admin. Code §1910.63(c). But that burden arises only if the appellant provides "substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the

subject property.” 86 Ill. Admin. Code §1910.63(a). For the following reasons, appellant’s evidence was not sufficient to establish by clear and convincing evidence that the subject property was inequitably assessed.

The appellant’s evidence indicates that there are ten vacant parcels with lower land valuations per square foot in the same municipality. One of these parcels is located half a mile from the subject, and three are located nine-tenths of a mile away from it. A uniformity violation can be proven through evidence regarding the assessed valuations of suggested comparable properties, but those properties must be similar in kind and character to the subject and similarly situated to it. Peacock, 339 Ill. App. 3d at 1069.

The photographic evidence submitted by the appellants showed visible street curbs and homes near the subject parcels, indicating that there was some infrastructure near them. And the appeal petition states that there are streets, curbs, and sewers in the areas where the parcels are located and all utilities are available, including gas, water, and electricity. In contrast, photographs of the comparables contain no indication that similar infrastructure is there. This could easily explain why the subject land has a higher assessment per square foot than the suggested comparables. Furthermore, none of the suggested comparables has the same neighborhood code as the subject parcels. The appellant has failed to show a sufficient degree of similarity between the subject property and the comparables to establish a uniformity violation. The Board emphasizes that, in reaching this conclusion, it relies solely on its own examination of the appellant’s submissions, and not upon any of the speculative statements about those submissions made at the hearing by the board of review’s representative.

The appellant also argues that the board of review should be defaulted on 84 of the PINs because its Notes on Appeal only listed one of the 85 PIN numbers for this appeal. This argument lacks merit. The Notes on Appeal included the Board’s docket number for this appeal involving all 85 PIN numbers. And the assessment figures that it listed were for all 85 PINs combined. Furthermore, even if the Board defaulted the board of review, it would not change the result. The Board’s decision is based on the weakness of appellant’s evidence, not the strength of the board of review’s, which consisted solely of Notes on Appeal reciting the assessment amounts. Accordingly, the Board concludes that a reduction in the subject’s assessment 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

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