



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

APPELLANT: Gallagher & Henry
DOCKET NO.: 20-24226.001-R-1 through 20-24226.037-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
20-24226.001-R-1	23-29-403-011-0000	5,385	0	\$5,385
20-24226.002-R-1	23-29-403-012-0000	4,577	0	\$4,577
20-24226.003-R-1	23-29-403-013-0000	3,898	0	\$3,898
20-24226.004-R-1	23-29-403-014-0000	6,062	0	\$6,062
20-24226.005-R-1	23-29-403-015-0000	4,164	0	\$4,164
20-24226.006-R-1	23-29-403-016-0000	5,667	0	\$5,667
20-24226.007-R-1	23-29-403-017-0000	3,860	0	\$3,860
20-24226.008-R-1	23-29-403-018-0000	4,199	0	\$4,199
20-24226.009-R-1	23-29-403-019-0000	5,059	0	\$5,059
20-24226.010-R-1	23-29-403-040-0000	4,080	0	\$4,080
20-24226.011-R-1	23-29-403-041-0000	4,080	0	\$4,080
20-24226.012-R-1	23-29-409-018-0000	5,100	0	\$5,100
20-24226.013-R-1	23-32-107-007-0000	3,817	0	\$3,817
20-24226.014-R-1	23-32-108-002-0000	4,112	0	\$4,112
20-24226.015-R-1	23-32-109-001-0000	4,035	0	\$4,035
20-24226.016-R-1	23-32-109-002-0000	4,033	0	\$4,033
20-24226.017-R-1	23-32-110-003-0000	4,033	0	\$4,033
20-24226.018-R-1	23-32-110-006-0000	4,033	0	\$4,033
20-24226.019-R-1	23-32-110-007-0000	4,029	0	\$4,029
20-24226.020-R-1	23-32-202-002-0000	4,400	0	\$4,400
20-24226.021-R-1	23-32-203-001-0000	4,504	0	\$4,504
20-24226.022-R-1	23-32-204-001-0000	3,924	0	\$3,924
20-24226.023-R-1	23-32-204-008-0000	4,137	0	\$4,137
20-24226.024-R-1	23-32-206-001-0000	4,701	0	\$4,701
20-24226.025-R-1	23-32-207-018-0000	4,080	0	\$4,080

20-24226.026-R-1	23-32-207-019-0000	4,110	0	\$4,110
20-24226.027-R-1	23-32-210-001-0000	4,112	0	\$4,112
20-24226.028-R-1	23-32-210-002-0000	4,112	0	\$4,112
20-24226.029-R-1	23-32-210-004-0000	4,112	0	\$4,112
20-24226.030-R-1	23-32-210-005-0000	4,112	0	\$4,112
20-24226.031-R-1	23-32-211-003-0000	3,905	0	\$3,905
20-24226.032-R-1	23-32-211-005-0000	5,697	0	\$5,697
20-24226.033-R-1	23-32-212-007-0000	4,586	0	\$4,586
20-24226.034-R-1	23-32-213-001-0000	4,847	0	\$4,847
20-24226.035-R-1	23-32-213-004-0000	3,897	0	\$3,897
20-24226.036-R-1	23-32-213-005-0000	6,028	0	\$6,028
20-24226.037-R-1	23-32-213-006-0000	3,924	0	\$3,924

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 37 parcels of vacant land in unincorporated Palos Park, Palos Township, Cook County. The individual parcels range in size from 9,357 to 14,861 square feet of land, and their combined total is 400,978 square feet of land. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on 50 suggested vacant equity comparables. These suggested comparables were assessed at between \$0.25 and \$0.325 per square foot of land, reflecting a market value of between \$2.50 and \$3.25 per square foot. All 50 were assigned to a different neighborhood code than the subject.

The appellant also asserts overvaluation as a basis of the appeal. In support of this argument, the taxpayer submitted information about five suggested sales comparables that each consisted of vacant land. The sales comparables range in size from 7,500 to 31,398 square feet of land. They were sold between January 6, 2017, and August 25, 2020, for prices ranging from \$15,000 to \$70,000, or between \$1.72 and \$2.23 per square foot of land. Two of the sales comparables are located 1.9 miles from the subject, one is located 2.9 miles away, and the other is 5.0 miles from it. The proximity of the fifth suggested comparable to the subject was not disclosed.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total assessment for the subject was \$163,411, or \$0.40753 per square foot of land, reflecting a market value of \$4.08 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 the equity comparables were assessed at lower rates. She also asserted that the subject parcels were overvalued because the sales comparables all sold for lower amounts per square foot.

Appellant's attorney further argued that the board of review had submitted its Notes on Appeal but did not submit any other evidence, and thus did not 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 36 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 parcels because they were in developments with significant 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 a 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's evidence consisted of 50 suggested equity comparables that were assessed at between \$0.25 and \$0.325 per square foot of land, reflecting a market value of between \$2.50 and \$3.25 per square foot. A uniformity violation can be proven through evidence regarding the assessed valuations of 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 appellant argues that it should prevail because the board of review only submitted its Notes on Appeal as 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).

The appellant's evidence was not sufficient to establish by clear and convincing evidence that the subject property was inequitably assessed. There are 50 suggested equity comparables, but none has the same neighborhood code as the subject parcels. Photographs of the subject parcels indicate that most, if not all, have some degree of infrastructure, such as utilities and roads, available to them, although the degree may vary among the parcels. There are photographs of 38 of the suggested equity comparables, which indicate that many appear to have some infrastructure available, although the extent is often unclear. It was the appellant's burden to show sufficient similarity between the subject parcels and the suggested comparables to establish inequitable assessment by clear and convincing evidence. Appellant's evidence is not sufficient to sustain that burden. The Board emphasizes that this determination is based solely on an examination of appellant's evidence and not upon any speculative comments about the evidence made at the hearing by the board of review's representative.

The appellant also asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

Appellant's evidence does not establish overvaluation by a preponderance of the evidence, in large part because of the distance between the subject property and the four suggested sales comparables with known proximities. The closest two sales comparables are 1.9 miles from the subject; the others are 2.9 and 5.0 miles away. The sales prices of these other vacant parcels do not tend to establish the subject's market value in the absence of evidence of other significant similarities between them and the subject parcels. The Board therefore concludes that appellant has not met its burden of establishing overvaluation by a preponderance of the evidence. Again, the Board emphasizes that this determination is based solely on an examination of appellant's evidence and not upon any speculative comments about the evidence made at the hearing by the board of review's representative.

The appellant also argues that the board of review should be defaulted on 36 of the PINs because its Notes on Appeal only listed one of the 36 PIN numbers for this appeal. This argument lacks merit. The Notes on Appeal included the Board's docket number for this appeal involving all 37 PIN numbers. And the assessment figures that it listed were for all 37 PINs combined. Furthermore, even if the Board defaulted the board of review, it would not change the result. The Board's decision is not based on the board of review's evidence, 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

AGENCY

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