



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

APPELLANT: Thomas Gialamas  
DOCKET NO.: 20-32031.001-R-1  
PARCEL NO.: 27-26-406-009-0000

The parties of record before the Property Tax Appeal Board are Thomas Gialamas, the appellant, by Amy C. Floyd, Attorney at Law 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 **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:** \$5,882  
**IMPR.:** \$19,000  
**TOTAL:** \$24,882

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 is improved with a multi-level dwelling of frame and masonry exterior construction containing 2,031 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a three-car attached garage. The property has an 11,205 square foot site located in Tinley Park, Orland Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with multi-level dwellings of frame and masonry construction that range in size from 2,073 to 2,785 square feet of living area. The homes range in age from 32 to 35 years old. Each comparable has a partial basement with a formal recreation room, central air

conditioning, one fireplace and 1½ or 2½ bathrooms. Copies of photographs of the comparables provided by the appellant depict the properties as having either a two-car or a three-car attached garage. The comparables have the same classification code and neighborhood code as the subject property. These properties have improvement assessment ranging from \$17,109 to \$19,854 or from \$7.09 to \$8.83 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,725.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,761. The subject property has an improvement assessment of \$19,879 or \$9.79 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,605 to 1,763 square feet of living area. The homes are 32 or 33 years old. Each property has a partial basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car or a 2.5-car garage. These properties have the same classification code and neighborhood code as the subject with comparables #1 through #3 being located along the same street and within the same block as the subject property. Their improvement assessments range from \$17,973 to \$18,936 or from \$10.19 to \$11.34 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. 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). Proof of unequal treatment in the assessment process should 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight comparables submitted by the parties to support their respective positions. The comparables are improved with homes similar to the subject in general location, style, exterior construction, age, and most features. Only appellant's comparable #4 is similar to the subject dwelling in size with the remaining comparables submitted by the appellant being from approximately 19% to 37% larger than the subject dwelling and the board of review comparables being from approximately 13% to 21% smaller than the subject dwelling, which diminishes their similarity to the subject property. Appellant's comparable #4 has one less bathroom than the subject and a smaller garage than the subject, suggesting this property would require an upward adjustment to make it more equivalent to the subject. This comparable has an improvement assessment of \$18,308 or \$8.83 per square foot of living area whereas the subject has an improvement assessment of \$19,879 or \$9.79 per square foot of living area, above the most similar comparable with respect to size, which is supportive of a reduction in the subject's assessment even after considering the suggested adjustments. The appellant's comparables #1 through #3 are improved with homes that are from 19% to 37% larger than the subject dwelling but have improvement assessments lower than the subject's ranging from \$17,109 to \$19,854 while the subject has an improvement assessment of \$19,879. This dichotomy is also supportive of the appellant's assessment inequity argument. The board of review comparables have lower

improvement assessments than the subject on an overall basis but higher on a per square foot basis which is justified considering their smaller dwelling sizes and economies of scale. Based on this record, after considering the comparables submitted by both parties, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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.

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Chairman



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Member



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Member



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Member



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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 18, 2024



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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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