



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

APPELLANT: Mark Konieczko  
DOCKET NO.: 20-33209.001-C-2 through 20-33209.003-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Konieczko, the appellant(s), by attorney Marc M. Pekay, of the Law Offices of Marc M. Pekay, P.C. in Crystal Lake; the Cook County Board of Review; the Argo Comm High School Dist #217, intervenor, by attorney Ares G. Dalianis of Franczek P.C. in Chicago, Summit S.D. # 104, intervenor, by attorney Elizabeth Shine of Odelson, Murphey, Frazier & McGrath, Ltd. in Evergreen Park.

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
20-33209.001-C-2	18-24-217-021-0000	24,968	34,633	\$59,601
20-33209.002-C-2	18-24-217-022-0000	18,582	268,992	\$287,574
20-33209.003-C-2	18-24-217-042-0000	37,344	210,480	\$247,824

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 64-year-old, one-story, industrial warehouse improvement of masonry and steel construction. The improvement contains 68,000 square feet of gross building area, or \$35.00 per square foot of gross building area based on the current assessment. The total gross building area includes 5,000 square feet of finished office space and 63,000 square feet of open warehouse/manufacturing space.

The property is situated on three contiguous interior parcels with a total of 107,593 square feet in the town of Bedford Park, Lyons Township, Cook County. It is a roughly rectangular-shaped site with 270 feet of frontage and 429 feet of depth to the rear boundary line. The site is improved with a 38,000 square foot asphalt paved service drive and parking lot. The property is a Class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,550,000 as of January 1, 2020. The appellant requested a total assessment reduction to \$387,500 when applying the 2020 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The Cook County Board of Review (BOR) submitted its Notes on Appeal, disclosing the total assessment for the subject of \$594,999. The subject's assessment reflects a market value of \$2,379,996 when applying the 2020 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the BOR submitted information on four unadjusted suggested comparable sales.

Argo Community High School District 217 and Summit School District 104 intervened in the appeal. They submitted a technical appraisal review report of the appellant's appraisal. The intervenors requested no change to the assessment.

*Appellant's appraisal report, evidence, and hearing testimony*

Michael Gilligan (Gilligan) of Schlitz Appraisal Services, Incorporated, prepared an appraisal of the fee simple estate subject property for *ad valorem* tax purposes in support of the appellant's appeal. He stated that his assignment conformed to the standards rules of the Uniform Standards of Professional Appraisal Practice (USPAP). Gilligan developed valuation by the sales comparison, income capitalization and cost approaches. He was qualified at hearing as an expert in the theory and practice of real estate appraisal.

Gilligan was cross-examined about his appraisal report. He relied on various sources of information, including CoStar. Intervenor's Exhibit #1 was a copy of the Property Tax Code definition of fair cash value. Gilligan testified he did not include the exact wording of that definition in his report but referred to it. Intervenor's Exhibit #2 was a CoStar print-out pertaining to Gilligan's reported land sale #1. It disclosed that sale was a bulk transaction. Gilligan did not cite this information but stated he believed CoStar to be notoriously incorrect. Intervenor's Exhibits #3, #4 and #5 were from CoStar regarding land sales #3, #4 and #5. Gilligan disputed the accuracy of those reports as to the square footage of the land. He also stated that he found only a limited number of land sales in Bedford Park, thereby requiring large adjustments to his selected properties.

Gilligan included a multi-page section of his appraisal report about COVID-19. He testified that it resulted in some property values becoming unclear. Gilligan conceded that his date of value, January 1, 2020, was prior to the onset of COVID-19. Nevertheless, Gilligan commented that the Cook County Assessor was adjusting assessments in response.

Gilligan opined the subject's highest and best use of the site as vacant was for a use similar with its current. For the highest and best use of the subject as improved, Gilligan dismissed demolition or alteration of the improvement for retail, commercial or residential uses, as they may not be allowed under current zoning and would be financially unfeasible. He opined its highest and best use as improved was for its continued use.

Gilligan analyzed five improved comparable properties to develop the sales comparison approach. These sold from 2017 through 2020 in Bedford Park or nearby Bridgeview. They ranged from \$21.94 to \$23.58 per square foot of gross building area. After adjusting these properties for various key characteristics, Gilligan concluded the subject property had a value of \$22.74 per square foot of gross building area, or \$1,550,000 total value, rounded. Gilligan did not disclose in his appraisal report that the seller of sale #1 was motivated to sell due to poor profitability of the location. He did not believe it was necessary to allocate the purchase price of the seven-building portfolio transaction of sale #2. He did not disclose that his sale #3 was an REO, or real estate owned, transaction. REO would designate a property was under financial distress. CoStar stated sales #4 and #5 were high vacancy properties. Gilligan did not include that information in his report but questioned whether CoStar considered an owner-occupied property as high vacancy. Gilligan expressed doubt about CoStar's accuracy.

Gilligan relied on general market information of industrial surveys rather than reported income or rental comparable properties to develop the income capitalization approach. Gilligan used estimated rent with reported expenses to arrive at an income approach market value because the subject property was owner-occupied and did not generate rental income. Gilligan requested but was not provided Schedules E for 2016 through 2018 and a current Income and Expense Statement. The general surveys disclosed 4.275% vacancy for 2019 and trending lower since 2017 for the South Suburbs. He concluded a \$4.70 per square foot of gross building area value based on the income approach. Gilligan testified he used general market surveys because the subject property was owner-occupied. Although he did not have income and expense data for the subject, he opined it had an 8.00% vacancy rate. His market information for the south suburban area was a 4.27% vacancy rate for 2017 that was trending lower.

Gilligan also developed a cost approach value. He began his development by selecting five vacant land comparable properties. These vacant properties were in Bedford Park or nearby Bridgeview. These ranged from \$1.64 to \$10.22 per square foot. After adjusting these vacant properties for location, size, and zoning, Gilligan concluded the subject property had a \$3.15 per square foot value as vacant, for a market value of \$340,000, rounded. Gilligan used the Marshall & Swift service to determine the building improvement costs, site improvements, and developer's profit if the building were to be replaced. He then depreciated the building for physical depreciation, and functional and external obsolescence by a total of 71% to arrive at a

depreciated value of the improvements of \$1,210,493. By adding back his estimate of \$340,000 for land value, Gilligan opined the cost approach market value was \$1,550,000, rounded.

Gilligan gave more weight to the sales comparison and income capitalization approaches than to the cost approach. His reconciled market value as of January 1, 2020, was \$1,550,000, rounded.

*Intervenor's technical appraisal review report*

William J. Enright (Enright) of Appraisal Associates prepared a technical appraisal review report of the Gilligan appraisal on behalf of the intervenors. Its purpose was to critique Gilligan's appraisal for technical merit and for compliance with the standards rules of USPAP, the Appraisal Institute, and the Real Estate Appraiser Licensing Act of 2002. Enright was recognized at hearing as an expert in the theory and practice of real estate appraisal.

Enright reported and testified that Gilligan's report did not comply with various standard rules. Most of his critique pertained to formal non-compliances. He opined that Gilligan failed to comply with USPAP standard Rule 1 by omitting numerous comparable sale properties in the subject area that sold at unit prices higher than Gilligan's conclusion of the subject property's market value.

The subject was an owner-occupied property, zoned for industrial use. Enright stated the Gilligan appraisal report did not disclose the subject property was a crane-serviced facility or that it contained loading docks, overhead doors, and a parking area. A crane-serviced facility means the building was designed to contain cranes. In testimony, Enright explained that a crane-serviced building typically would have concrete floors eight to twelve inches thick, whereas a typical warehouse would have six-inch concrete floors. Thicker floors would add to construction costs.

Enright reported and testified about Gilligan's five vacant land properties. These sold from 2017 through 2020. Three were off-market transactions, meaning they were not sold with a real estate broker. He did not consider these sales legitimate because there was no way to know whether they were between related parties or sold for a partial interest. Enright disagreed with a large upward adjustment for inferior location for land sale #1 because it was within only one-half mile of the subject property. Land sale #2 was an off-market sale but Gilligan incorrectly reported it sold on the Multiple Listing Service (MLS). Enright commented that most MLS transactions are for residential properties and that commercial transactions are typically listed through services such as CoStar or Crexi. Enright testified that the land sale #3 price of \$3.53 per square foot was atypical for the area market. Enright opined that land sale #4 was at arm's-length. Although Gilligan characterized land sale #5 as at arm's-length, Enright testified that he cited the land area incorrectly. It received a 25% downward adjustment for superior location although it was less than one-half mile from the subject. All five land sales sold during very strong market conditions, yet Gilligan did not make any adjustments for this factor. Significant adjustments had been made for condition but without explanation. Gilligan stated in his report that he made a matched-pair sales analysis for properties that had been sold twice but did not cite any. Gilligan failed to include several recent sales in the subject's area. Enright listed four additional recent

land sales he considered comparable to the subject. These were higher per square foot than Gilligan's conclusion of \$3.15 per square foot for the subject property.

Enright critiqued Gilligan's cost replacement analysis. Enright reported the subject property had ceiling heights up to 36 feet. This would have required a significantly higher local multiplier than the 1.00 cited by Gilligan. Enright faulted the conclusions of 2% for functional obsolescence and 1% for external obsolescence without supporting data or surveys. Enright concluded the cost approach opinion of \$1,550,000 was unreliable.

Enright analyzed Gilligan's sales comparison approach analysis and conclusions. He included five properties that ranged widely from 40,000 to 107,000 square feet of gross building area. These sold from 2017 through 2020. CoStar reported the seller of sale #1 was motivated to divest ownership. Sale #2 was a multi-property portfolio transaction without disclosed lease terms or information of how the sale price was allocated to the various properties. Gilligan did not report that sale #3 was a distress transaction. Enright opined that a lender bank would typically be motivated to take back title to the property to sell it quickly, raising question of its market value. Enright had appraised sale #4 shortly before its sale. Gilligan incorrectly listed its building size and failed to disclose it was owner-occupied. Enright found fault that an owner-occupied property would not report actual financial data. Sale #5 was an off-market transaction. Overall, Enright concluded that Gilligan's sales #2, #3, #4 and #5 were sales of leased fee interests rather than fee simple interests. Sales #1 and #3 sold from 2017 through 2018, a time when market conditions were very strong. Gilligan did not adjust for a time factor. Gilligan's upward adjustments for sale #5 lacked support or explanation.

Enright cited five additional recent sales he considered comparable. They sold from 2017 through 2019 and were in the subject property's area. These additional properties sold for much higher unit prices than Gilligan's conclusion of \$22.74 per square foot of gross building area.

Due to numerous omissions and inaccuracies in the Gilligan appraisal report, Enright opined the sales comparison approach conclusion of market value was unreliable.

Enright reported and testified that Gilligan's conclusion of market value based on his income capitalization approach lacked credibility. Gilligan's opinion of \$4.70 per square foot was not based on comparable lease data in the general market. Enright cited CoStar reports of 620 industrial facilities within a three-mile radius of the subject property. Enright opined Gilligan's conclusion of market value was undermined by numerous deficiencies.

At the close of hearing proceedings, Intervenor's Exhibits #1, #2, #3, #4 and #5 were admitted into evidence over the appellant's objection to relevance.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The issues addressed in documentary evidence and in testimony revolve around significant factual distinctions. The subject was a crane-serviced building, which would add to construction costs. Gilligan applied a cost multiplier of only 1.00 for height but failed to account for the 36-foot ceiling height. This would have resulted in a greater multiplier. These were significant omissions by Gilligan in his development of the cost replacement approach. Gilligan reported incorrect building sizes for some of his selected comparable properties. Gilligan selected several off-market land sales, which raised doubt about reliable sale data. Some of Gilligan's land and improved properties were bulk sales, one of which consisted of seven properties. This made unit price conclusions unreliable since there was no information of over-all price allocations. Gilligan made no adjustments for some comparable properties for factors such as time during a period of rising market values. His adjustments for location were inconsistent, despite that some of his comparable properties were within the same distance from the subject property. His income capitalization analysis lacked market data of income and expenses from recent comparable properties. Instead, Gilligan relied on general market surveys. Many of his improved sale properties involved the sale of leased fee interests rather than fee simple estates. Gilligan did not adjust for these property rights. Although the subject property was owner-occupied, Gilligan reported and testified that he lacked income and expense data that was readily available. Nevertheless, Gilligan reported the subject had an 8.00% vacancy rate without data support, whereas he reported market data cited a 4.10% rate. Gilligan gave no explanations for his functional and external obsolescence estimates for the cost approach.

Enright cited four recent land sales in the area. These were at unit prices much higher than Gilligan's conclusions for the subject property's land. He also cited five additional improved recent sales missed by Gilligan. The unit prices were significantly higher than Gilligan's \$22.74 per square foot conclusion.

Witness credibility and evidence reliability are major considerations in determining whether a change of assessment is warranted. Weighing evidence "requires the trier of fact to find whether the greater amount of credible evidence presented sustains the issue that is to be established." *Kraft Foods, Inc. v. Illinois Property Tax Appeal Board*, 2013 IL App. (2d) 121031, ¶48. The Board gives less weight to the Gilligan appraisal and testimony and more weight to the Enright review report and testimony.

The Board considers the weight and credibility of the documentary and testimonial evidence, and of the arguments made. The Board give less weight to the appraisal submitted by the appellant. Its reliability was greatly diminished by Enright's technical appraisal review report and testimony. Consequently, the Board finds an assessment reduction 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: \_\_\_\_\_

September 16, 2025



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.



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