FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gollard Gareth
DOCKET NO.: 21-31175.001-R-1 through 21-31175.010-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gollard Gareth, the appellant, by attorney Salvador Lopez, of Robson & Lopez LLC 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 ***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
21-31175.001-R-1	17-08-335-026-1002	1,916	41,781	$43,697
21-31175.002-R-1	17-08-335-026-1003	2,085	45,468	$47,553
21-31175.003-R-1	17-08-335-026-1004	2,254	49,155	$51,409
21-31175.004-R-1	17-08-335-026-1006	1,916	41,781	$43,697
21-31175.005-R-1	17-08-335-026-1007	2,085	45,468	$47,553
21-31175.006-R-1	17-08-335-026-1008	2,817	61,442	$64,259
21-31175.007-R-1	17-08-335-026-1009	169	3,686	$3,855
21-31175.008-R-1	17-08-335-026-1010	169	3,686	$3,855
21-31175.009-R-1	17-08-335-026-1011	169	3,686	$3,855
21-31175.010-R-1	17-08-335-026-1012	169	3,686	$3,855

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 2021 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 six condominium units and four parking spaces in a four-story, residential condominium building situated on a 5,104 square foot parcel of land. The building is 138-years old. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating one unit within the subject property had a market value of $480,000 as of October 28, 2021[1]. The appraisal relied on the sales comparison approach, and it contained information on four comparable sales (comparable #4 is a merely an active listing). The comparable properties sold between February 2021 and September 2021. The comparable properties ranged: in price between $450,000 to $535,000. Additionally, appellant requested a 10% adjustment factor of $48,000, in addition to an appliance adjustment factor of 15% or $38,740. Based on this evidence, the appellant requested a reduction in the subject's assessment to $233,578.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $313,601. The subject's assessment reflects a market value of $3,136,010 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted a condominium analysis for 2021 using one sale from within the subject's building[2]. The sale comparable sold for $480,000 on October 21, 2021. The sales price was then divided by the percentage of interest in units sold (11.0390%) to arrive at a total market value for the building of $4,348,219. The total market value of the building was then multiplied by the total percentage of units appealed or 79.22% to arrive at $344,466 total assessed value of units appealed. Based on this analysis, the board of review requested confirmation of the subject's current assessment. The total assessed value of the subject property was determined to be $313,601 based on the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

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.

Ultimately, the burden of proof rests with the appellant. The appraisal submitted was prepared for a lender (Better Mortgage, Inc.) rather than identifying the fee simple interest for equitable ad

[1] The appraisal submitted by appellant relied on the sale of unit #4 or PIN 17-08-335-026-1004 and a corresponding parking space with PIN ending in -1010. The appraisal disclosed that unit #4 sold for $499,000 on September 8, 2021, which was within 12 months prior to the effective date of this appraisal. The property rights appraised were fee simple and the intended use of the appraisal was to estimate the market value for Better Mortgage, Inc. for lending purposes.

[2] The board of review relied on the sale of unit #2 or PIN 17-08-335-026-1002.

valorem tax purposes. The Board gives no weight to the appraiser's valuation conclusion as the Property Tax Appeal Board was not listed as an intended user of the appraisal. Additionally, this Board finds the appraisal submitted by the appellant offers incomplete evidence based on the number of units currently under appeal. Because the appraisal only accounted for one unit within the building rather the building in its entirety this Board will not extrapolate the appropriate values to assign to the remaining units. The accompanying grid supplied by appellant claims to separate the total building AV from the residential portion of the AV with no supporting evidence or explanation as to how these numbers were reached. This Board will not assume that those values are factual, verified, or accurate, as the appraisal did not utilize any data about the remainder of the building. Further requests for reductions based on an "adjustment factor 10%" and "appliances adjustment factor 15%" are similarly unsupported and unexplained. Accordingly, the Board finds the subject property had a market value of $3,136,010 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is not 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:

C E R T I F I C A T I O N

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 17, 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.

PARTIES OF RECORD

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