



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

APPELLANT: Michael Gierman
DOCKET NO.: 21-58205.001-R-1
PARCEL NO.: 23-25-408-008-0000

The parties of record before the Property Tax Appeal Board are Michael Gierman, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, 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 **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: \$8,712
IMPR.: \$8,988
TOTAL: \$17,700

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 a 1-story dwelling of frame exterior construction with 1,120 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a crawl space foundation, a fireplace and a 2-car garage. The property has a 15,840 square foot site and is located in Palos Heights, Palos Township, Cook County.

The appellant's appeal is based on overvaluation.¹ In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 1, 2017 for a price of \$125,000. Based on this evidence, the appellant requested a reduction in the subject's assessment

¹ The appellant filed a direct appeal from a favorable 2020 decision of the Property Tax Appeal Board under Docket Number 20-25238 lowering the subject's total assessment based on a 2020 sale of the subject for \$177,000. The appellant's appeal petition disclosed the subject property is not an owner occupied residence.

to \$17,700 reflecting a market value of \$177,000 or \$158.04 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,350. The subject's assessment reflects a market value of \$183,500 or \$163.84 per square foot of living area, land included, when using the Cook County Real Property Assessment 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 grid analysis with information on four comparable properties which lack any sale information. The board of review's grid analysis also disclosed the subject property sold in June 2020 for a price of \$177,000. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted data concerning the 2017 purchase of the subject property and the board of review submitted information disclosing the subject property subsequently sold in 2020. The board of review also submitted information on four equity comparables which are not responsive to the appellant's overvaluation argument. The Board gives little weight to the 2017 sale of the subject, which occurred more than three years prior to January 1, 2021 assessment date.

On this record, the Board finds the best evidence of market value to be the purchase of the subject property in June 2020 for a price of \$177,000 or \$158.04 per square foot of living area, land included. Furthermore, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value at the time of sale. The Board finds the purchase price of \$177,000 is below the market value reflected by the assessment of \$183,500.

A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).

Based on this record, the Board finds the subject property is overvalued given its unrefuted 2020 purchase price, therefore, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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: _____

November 25, 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

AGENCY

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