



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

APPELLANT: Gabriela Galica
DOCKET NO.: 22-25061.001-R-1
PARCEL NO.: 23-24-100-152-0000

The parties of record before the Property Tax Appeal Board are Gabriela Galica, the appellant, by attorney Marc M. Pekay, of the Law Offices of Marc M. Pekay, P.C. in Crystal Lake; 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:

LAND: \$7,795
IMPR.: \$13,344
TOTAL: \$21,139

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 2022 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 1.5-story townhome of frame exterior construction with 1,845 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a full basement, a fireplace and a 2.5-car garage.¹ The property has an approximately 17,323 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 23, 2020 for a price of \$127,500. In Section IV of the Residential Appeal petition, the appellant disclosed the parties to

¹ Some of the property characteristics not found in the parties' grid analyses were gleaned from the MLS listing provided by the appellant.

the transaction were not related, the property was sold through Stan Latek, who is an agent with Prospect Equities, the property was advertised for sale in a multiple listing service for 174 days, and the sale was not due to a foreclosure action or using a contract for deed. In support, the appellant provided a copy of the MLS listing regarding the subject's sale. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,139. The subject's assessment reflects a market value of \$211,390 or \$114.57 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject property. The comparables have sites ranging from 6,250 to 13,941 square feet of land area and are improved with 1-story or 1.5-story, class 2-04 dwellings of frame or masonry exterior construction ranging in size from 1,865 to 2,231 square feet of living area. The dwellings are 59 to 67 years old. Three comparables have partial basements with one having finished area, and comparable #4 has a crawl space foundation. Three comparables each have central air conditioning, one comparable has a fireplace, and three comparables have either a 2-car or a 2½-car garage. The comparables sold from November 2019 to June 2022 for prices ranging from \$238,900 to \$355,000 or from \$128.10 to \$167.49 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 improvement assessment is not warranted.

This record contains the sale of the subject and three suggested comparable sales submitted by the board of review for the Board's consideration. The Board has given less weight to the July 2020 sale of the subject property and the November 2019 and November 2020 sales of the board of review comparables #1 and #2 that occurred from more than 13 months prior to the January 1, 2022 assessment date under appeal and is less likely to reflect the market conditions as of the subject's lien date.

The Board finds the best evidence of market value to be the comparable sales #3 and #4 submitted by the board of review. These comparables that sold more proximate in time to the lien date under appeal. These comparables are also relatively similar in location, age and dwelling size but still require adjustments for varying degrees of similarity to the subject in other features, including but not limited to their smaller site sizes, an additional half bathroom and

either lack of a basement foundation or a garage amenity. These two properties sold for prices of \$340,000 and \$355,000 or for \$167.49 and \$159.12 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$211,390 or \$114.57 per square foot of gross building area, land included, which falls significantly below the two best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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: _____

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: _____

August 19, 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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