



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

APPELLANT: William B. Galgan
DOCKET NO.: 22-59000.001-R-1
PARCEL NO.: 30-30-213-001-0000

The parties of record before the Property Tax Appeal Board are William B. Galgan, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$1,640
IMPR.: \$4,461
TOTAL: \$6,101

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2021 tax year final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 is improved with a 1-story dwelling of frame exterior construction with 817 square feet of living area. The dwelling is approximately 74 years old. Features include a slab foundation and a 1-car garage. The subject is situated on a 4,686 square foot site and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal contending overvaluation as the basis of the appeal. In support of its argument, the appellant submitted information on three comparable sales located in the subject's assessment neighborhood. The comparables have sites that range in size from 4,490 to 6,625 square feet of land area. The parcels are improved with 1-story, class 2-02 dwellings of frame or frame and masonry exterior construction ranging in size from 806 to 945 square feet of living area. The dwellings range in age from 68 to 71 years old. Each comparable

has a slab foundation. One comparable has central air conditioning. Two comparables each have a 1-car or a 2-car garage. The comparable properties sold from May 2022 to September 2022 for prices of either \$38,000 or \$40,000 or ranging from \$42.33 to \$47.15 per square foot of living area, land included. In further support, the appellant provided unofficial copies of the deeds and other documents related to the sales of the comparables. Based on this evidence, the appellant requested a total reduced assessment to \$3,607, which reflects a market value of \$36,070 or \$44.15 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The appellant disclosed the total assessment for the subject of \$6,101. The subject's total assessment reflects a market value of \$61,010 or \$74.68 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%.

The board of review submitted its "Board of Review Notes on Appeal" In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's assessment neighborhood. The comparables have sites with each having 5,000 square feet of land area. The four parcels are improved with 1-story, class 2-02 dwellings of frame exterior construction with either 806 or 817 square feet of living area. The homes are either 73 or 75 years old. Each comparable has a slab foundation and a 1.5-car or a 2-car garage. The comparable properties sold from August 2021 to June 2022 for prices ranging from \$90,000 to \$135,000 or from \$110.16 to \$165.24 per square foot of living area, land included.

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 based on overvaluation is not warranted.

This record contains seven suggested comparable sales submitted for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which has central air conditioning, which the subject lacks, and lacks a garage, which is a feature of the subject. The Board also gives less weight to the appellant's comparables #2 and #3 which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of market value to be the board of review comparable sales. These comparables sold proximate to the subject's January 1, 2022 assessment under appeal and are similar, if not identical, to the subject in location, lot size, design/class, age, dwelling size, and other features. The best comparables sold for prices ranging from \$90,000 to \$135,000 or from \$110.16 to \$165.24 per square foot of living area, land included. The subject's assessment reflects a market value of \$61,010 or \$74.68 per square foot of living area, land included, which

falls below the range established by the best comparable sales in this record. Based on the evidence in this record and after considering adjustments to the best comparables for differences when compared to 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:

May 19, 2026



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William B. Galgan, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602