



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

APPELLANT: Deborah Gilbert
DOCKET NO.: 23-23681.001-R-1
PARCEL NO.: 27-05-404-009-0000

The parties of record before the Property Tax Appeal Board are Deborah Gilbert, the appellant(s), 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 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: \$30,513
IMPR.: \$28,500
TOTAL: \$59,013

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed a timely 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 2023 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 43-year-old, two-story, building of frame and masonry exterior construction. It contains 3,259 square feet of gross building area. Features of the subject include a full unfinished basement, one fireplace(s), and a three-car garage. The property is situated on 40,685 square feet of land in Orland Township, Cook County. The subject is classified as a Class 2 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 a settlement statement that disclosed the subject property was purchased on September 25, 2020, for \$505,000. The settlement statement disclosed the subject property purchase was

not financed. The subject's sale price reflects a market value of \$154.96 per square foot of gross building area including land. The appellant also submitted a Multiple Listing Service (MLS) listing summary. Portions of this document were redacted. The appellant submitted a copy of the PTAB's decision in docket number 03-21388. The appellant argued in a brief that this prior decision established a precedent for the proposition that a sale within three years of the lien year is reliable evidence of market value in the lien year. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was advertised and sold by a realtor; was not sold due to a foreclosure. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2023 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,013. The subject's assessment reflects a market value of \$590,130, or \$181.08 per square foot when applying the 2023 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable sales, one of which sold in the 2023 lien year. Each of the four suggested comparable properties was in the same neighborhood as the subject and was similar with the subject in various key characteristics.

Conclusion of Law

The 2003 PTAB decision submitted by the appellant has little weight. The Board is not bound by its prior decisions since each is fact specific and based upon the record of each case. See *Board of Education of Ridgeland School District No. 122 v. Property Tax Appeal Board*, 2012 IL App (1st) 110461, ¶33.

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 three-year gap in time between the sale and the lien year reduces the reliability of the 2020 sale as proof of market value. The subject was not just sold three years before the lien year, but was sold in a prior general assessment period. The subject property is in Orland Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for Orland Township begins in 2023 and renews every three years thereafter. *Cook County, Ill., Code of Ordinances, ch. 74, §§31-32.*

The appellant's evidence consisted of a settlement statement for a 2020 all-cash transaction and a partially redacted MLS listing summary. The Board gives little weight to the subject's sale

because it did not occur proximately in time to the assessment date at issue. In contrast, the Board finds the best evidence of market value in the record to be sale comparable properties #1 and #3 submitted by the board of review. These comparable properties were similar with the subject in location, style, construction, features, age, living area and land area. These properties also sold proximately in time to the assessment date at issue: #1 sold in March 2022; #3 sold in July 2023, the same lien year as the subject. Comparable #1 contained 3,480 square feet of living area; comparable #3 contained 3,300. These living areas were close to the subject's 3,259 square feet. Like the subject, these comparable properties were two-story frame and masonry residences, had one fireplace, and contained full unfinished basements. They were close in age. These comparable properties sold for prices ranging from \$182.47 to \$241.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$181.08 per square foot of living area, including land, which is below the range established by the best comparable sales in this record.

Accordingly, 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:

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

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