



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

APPELLANT: Sean Gibbons  
DOCKET NO.: 23-25897.001-R-1  
PARCEL NO.: 23-25-206-011-0000

The parties of record before the Property Tax Appeal Board are Sean Gibbons, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$9,675  
**IMPR.:** \$53,825  
**TOTAL:** \$63,500

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 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 two-story, single-family dwelling of frame construction with 3,719 square feet of living area. The dwelling is 15 years old. Features include an unfinished full basement, central air conditioning, a three-car garage, three full bathrooms, a fireplace, and four bedrooms. The property has a 15,480 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information about five suggested equity comparables.

The appellant also asserts overvaluation as a basis of the appeal. In support of that contention, the appellant submitted information about the sale of the subject property on July 20, 2020, for

\$635,000, land included, or \$170.74 per square foot of living area. This includes the information requested in Section IV of the appeal petition for recent sales, and a report about the sale from Real Info. In section IV of the appeal petition, the appellant represented that the sale was not between family members or related corporations, a realtor was involved, and the subject was advertised for sale via Multiple Listing Service for an unknown period. The appellant also represented in section IV that the property was not sold because of a foreclosure action.

The board of review submitted its "Board of Review Notes on Appeal" which disclosed the total assessment for the subject as \$70,000. The subject property has an improvement assessment of \$60,325 or \$16.22 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about three suggested comparables. Information about a recent sale of one of the comparables was included. That comparable sold for \$645,000, land included, or \$208.33 per square foot of living area, on December 9, 2021.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as a basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the best evidence of assessment equity is the board of review's suggested equity comparables one, two, three. Like the subject property, each of these comparables has a two-story, single-family dwelling with an unfinished, full basement, central air conditioning, a multi-car garage, four bedrooms, and a fireplace. The dwellings on these comparables are similar to the subject dwelling in age and living area size. They are all in the same subarea as the subject, and one is within a quarter mile of the subject.

These comparables have improvement assessments that range from \$16.38 to \$17.13 per square foot of living area. The subject's improvement assessment of \$16.22 per square foot of living area is below the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject

was inequitably assessed, and a reduction in the subject's assessment on this basis is not warranted.

The appellant also asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the appellant satisfied this burden of proof, and a reduction on this basis is warranted.

The Board's task is to determine the correct assessment of the subject property. *See* 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1<sup>st</sup>) 162714, ¶ 33.

The appellant submitted information about the July 20, 2020, sale of the subject property for \$635,000 in support of his overvaluation argument. This includes the information requested in Section IV of the appeal petition for recent sales, and a report about the sale from Real Info. In section IV of the appeal petition, the appellant represented that the sale was not between family members or related corporations, a realtor was involved, and the subject was advertised for sale via Multiple Listing Service for an unknown period. The appellant also represented in section IV that the property was not sold because of a foreclosure action. The board of review acknowledges that this sale took place. The board of review submitted three suggested comparable properties, but it only submitted recent sale information about one of them.

This Board concludes that the recent sale of the subject for \$635,000 is the best evidence of its value. Accordingly, this Board determines that the subject's fair market value as of the relevant valuation date was \$635,000, which corresponds to an assessed value of \$63,500. Because the subject's assessment was greater than that amount, a reduction is 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

AGENCY

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