



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

APPELLANT: GQ DEVELOPERS, INC.
DOCKET NO.: 23-35478.001-R-1
PARCEL NO.: 28-13-113-014-0000

The parties of record before the Property Tax Appeal Board are GQ DEVELOPERS, INC., the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$2,632
IMPR.: \$6,706
TOTAL: \$9,338

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 consists of a 1-story dwelling of frame exterior construction with 1,073 square feet of living area. The dwelling is 66 years old. Features of the home include a slab foundation and 1 bathroom. The property has an 11,700 square foot site located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the subject's assessment neighborhood and within 0.20 of a mile from the subject property. The comparables consist of class 2-03, 1-story dwellings of frame or masonry exterior construction ranging in size from 1,060 to 1,073 square feet of living area. The dwellings are from 60 to 66 years old. Each comparable has a slab foundation and 1 bathroom. Four

comparables each have a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$5,368 to \$6,868 or from \$5.00 to \$6.40 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$6,513 or \$6.07 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$9,999. The subject property has an improvement assessment of \$7,367 or \$6.87 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood, block and street as the subject property. The comparables consist of class 2-03, 1-story dwellings of frame exterior construction containing either 1,073 or 1,120 square feet of living area. The dwellings are from 63 to 67 years old. Each comparable has a slab foundation, 1 bathroom, and a 2-car garage. Comparable #2 has central air conditioning. The comparables have improvement assessments of \$7,367 and \$8,367 or from \$6.87 to \$7.80 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine comparable properties for the Board's consideration, all of which are very similar and/or identical to the subject in location, design, age, dwelling size, bathroom count and foundation type. These nine comparables have improvement assessments ranging from \$5,368 to \$8,367 or from \$5.00 to \$7.80 per square foot of living area. Nevertheless, the Board gives greater weight to the appellant's comparable #2 as it is the only comparable in the record that lacks a garage, like the subject, and has an improvement assessment of \$6,648 or \$6.25 per square foot of living. The subject's improvement assessment of \$7,367 or \$6.87 per square foot of living area falls within the range of both parties' comparables, but above the most similar comparable in property characteristics to the subject, appellant's comparable #2. However, eight of the nine comparables have a garage and one comparable has central air conditioning, unlike the subject, suggesting downward adjustments would be necessary to make the comparables more equivalent to the subject. After considering adjustments to both parties' comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: June 16, 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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