



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

APPELLANT: Deborah Reha  
DOCKET NO.: 21-27622.001-R-1  
PARCEL NO.: 22-33-115-012-0000

The parties of record before the Property Tax Appeal Board are Deborah Reha, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:** \$1,657  
**IMPR.:** \$27,499  
**TOTAL:** \$29,156

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 2021 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 2-story townhome of frame and masonry exterior construction with 2,496 square feet of living area. The dwelling is approximately 23 years old. Features include a full basement, central air conditioning, one fireplace, and a garage.<sup>1</sup> The property has a 2,368 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties disagree as to the subject's garage capacity and whether the subject's basement has finished area. The appellant reported the subject has a finished basement and a 1.5-car garage while the board of review reported the subject to have an unfinished basement and a 2-car garage. The Board finds neither party submitted additional definitive evidence to substantiate the basement finish area and garage capacity descriptions reported.

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 two grid analyses for five equity comparables located within the same assessment neighborhood as the subject and from 0.10 to 0.15 of a mile from the subject. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 2-story, class 2-95 townhomes of frame and masonry exterior construction with each having 2,496 square feet of living area. The dwellings are either 22 or 23 years old. Each comparable has a full basement, central air conditioning, one fireplace, and a 1.5-car garage. The comparables have improvement assessments ranging from \$15,017 to \$22,758 or from \$6.02 to \$9.12 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,156. The subject property has an improvement assessment of \$27,499 or \$11.02 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same assessment neighborhood code and are either located on the same block and located along the same street as the subject or ¼ of a mile from the subject property. The comparables are improved with 2-story, class 2-95 townhomes of frame and masonry exterior construction with each having 2,496 square feet of living area. The dwellings are each 22 or 23 years old. Each comparable has a full basement, central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments ranging from \$27,499 to \$27,573 or from \$11.02 to \$11.05 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration with each having the same assessment neighborhood code, design, and classification code as the subject. The Board finds the parties' comparables to be identical or nearly identical to the subject in location and overall property characteristics. The parties' comparables have improvement assessments ranging from \$15,017 to \$27,573 or from \$6.02 to \$11.05 per square foot of living area. The subject's improvement assessment of \$27,499 or \$11.02 per square foot of living area falls within the range established by the comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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: \_\_\_\_\_

December 23, 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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