



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Monika Urbaniak
DOCKET NO.: 21-35196.001-R-1
PARCEL NO.: 09-34-400-027-0000

The parties of record before the Property Tax Appeal Board are Monika Urbaniak, 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:	\$19,602
IMPR.:	\$43,315
TOTAL:	\$62,917

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 multi-level dwelling¹ of frame and masonry exterior construction with 2,559 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a basement with finished area, 2 fireplaces and a 2-car garage. The property has a 19,602 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties' grid analyses indicated the subject is a 1-story dwelling; however, the parties' exterior photograph depict the subject is other than a 1-story dwelling. Furthermore, the parties differ regarding some of the descriptive characteristics of the subject property. The board of review disclosed the subject has a partial basement with finished area and lacks central air conditioning, which was unrefuted by the appellant.

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 0.39 of a mile of the subject. The comparables consist of class 2-04, 1-story or 1.5-story dwellings of frame and masonry exterior construction ranging in size from 2,334 to 2,639 square feet of living area. The homes are 64 to 69 years old. Two comparables have slab foundations, and three comparables have full basements with finished area. Three comparables each have central air conditioning, and each comparable has 1 or 2 fireplaces and a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$31,794 to \$36,008 or from \$12.05 to \$14.17 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" depicting a final assessment of \$62,916. However, the appellant's submission included a copy of the "Cook County Board of Review" final decision disclosing the subject has a total assessment of \$62,917. The subject has an improvement assessment of \$43,315 or \$16.93 per square foot of living.²

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within approximately ¼ of a mile of the subject. The comparables consist of class 2-04, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 2,025 to 2,313 square feet of living area. The homes are 51 to 71 years old. Each comparable has a partial or a full basement with one having finished area, central air conditioning, a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$30,968 to \$39,771 or from \$14.58 to \$19.64 per square foot of living area. Based on this evidence, the board of review requested that the subject's 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 equity comparables for the Board's consideration, none of which are particular similar to the subject due to varying degrees of similarity in design, age, dwelling size, foundation type and other features. Nevertheless, these nine comparables have improvement assessments ranging from \$30,968 to \$39,771 or from \$12.05 to \$19.64 per square foot of living area. The subject's improvement assessment of \$43,415 or \$16.93 per square foot

² The parties' evidence differs regarding the subject's improvement and total assessments. Based on a subject's total assessment of \$62,917 disclosed in the board of review's final decision minus the subject's land assessment of \$19,602 that was reported by both parties, the subject would reflect an improvement of \$43,315.

of living area falls above the range established by the comparables in the record on an overall improvement assessment basis and within the range on a per-square-foot basis. However, after considering the adjustments of the comparables for varying differences in features to the subject, such as eight of the comparables 5% to 21% smaller dwelling sizes, lack of basement foundation, unfinished basement area, and/or other features, 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.

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: _____

C E R T I F I C A T I O N

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:

January 20, 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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