



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

APPELLANT: John Kuczaj  
DOCKET NO.: 21-35206.001-R-1  
PARCEL NO.: 09-24-330-001-0000

The parties of record before the Property Tax Appeal Board are John Kuczaj, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, 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:** \$6,700  
**IMPR.:** \$17,679  
**TOTAL:** \$24,379

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.<sup>1</sup>

**Findings of Fact**

The subject property is described as being improved with a one-story dwelling of frame and masonry exterior construction containing 1,200 square feet of living area.<sup>2</sup> The dwelling is approximately 63 years old. Features of the home include a crawl space or slab foundation, 1½ bathrooms, and a 1.5-car garage.<sup>3</sup> The property has an 8,646 square foot site located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant's counsel originally requested a hearing before the Property Tax Appeal Board but subsequently withdrew the request for a hearing.

<sup>2</sup> Copies of photographs of the subject dwelling submitted by the appellant and the board of review depict a two-story dwelling with an integral garage. It appears the dwelling was remodeled and converted into a two-story dwelling.

<sup>3</sup> The appellant described the subject as having central air conditioning and two fireplaces while the board of review described the subject as having no central air conditioning and no fireplace.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,032 to 1,248 square feet of living area. The dwellings range in age from 63 to 67 years old. Four comparables have full basements with two having finished area and one comparable has a slab foundation. Each comparable has one or two fireplaces and 1 or 1½ bathrooms. Two comparables have central air conditioning and one comparable has a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located from .30 to .79 of a mile from the subject property. Their improvement assessments range from \$10,124 to \$13,425 or from \$9.81 to \$10.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,444.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,379. The subject property has an improvement assessment of \$17,679 or \$14.73 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 composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,101 to 1,464 square feet of living area. The homes range in age from 64 to 67 years old. One comparable has a full unfinished basement and three comparables have a crawl space foundation. Each property has central air conditioning, one bathroom, and a 2-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$17,951 to \$22,111 or from \$15.05 to \$18.15 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

### **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 information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives reduced weight to appellant's comparables #1, #2, #4 and #5 as well as board of review comparable #3 due to differences from the subject in foundation. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1, #2 and #4 improved with homes that range in size from 1,197 to 1,464 square feet of living area with each having either a slab foundation or a crawl space foundation. These comparables

have varying degrees of similarity to the subject in features that require adjustments to make them more equivalent to the subject property. Appellant's comparable #3 has ½ less bathroom than the subject and no garage, unlike the subject, indicating this comparable would require upward adjustments for these differences. The board of review comparables have ½ less bathroom than the subject but larger garages than the subject necessitating adjustments to make them more equivalent to the subject. These four comparables have improvement assessments that range from \$12,592 to \$22,111 or from \$10.49 to \$18.15 per square foot of living area. The subject's improvement assessment of \$17,679 or \$14.73 per square foot of living area falls within the range established by the best comparables in this record.<sup>4</sup> Based on this record, after considering the appropriate adjustments to make the comparables more equivalent to the subject for differences, 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.

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<sup>4</sup> The subject property has an improvement assessment of \$17,679 or \$14.73 per square foot of living area when using 1,200 square feet as the size of the subject property, which is most likely the living area associated with the first floor with no consideration given to the second story living space. The subject's improvement assessment is within the range established by the best comparables in this record and is not inequitable when considering the differences between the subject and the comparables in style and the fact the subject's living area is most likely being underreported due to the home being a two-story dwelling.

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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