



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

APPELLANT: Bernadetta Kubala  
DOCKET NO.: 21-35210.001-R-1  
PARCEL NO.: 09-14-201-019-0000

The parties of record before the Property Tax Appeal Board are Bernadetta Kubala, 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:** \$11,149  
**IMPR.:** \$41,347  
**TOTAL:** \$52,496

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 improved with a two-story multi-family building of masonry exterior construction containing 4,029 square feet of building area. The building is approximately 56 years old. Features of the property include a full basement with finished area and six bathrooms.<sup>2</sup> The property has a 12,388 square foot site located in Niles, Maine Township, Cook County. The subject is classified as a class 2-11 apartment building 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> The appellant described the subject as having two fireplaces while the board of review described the subject as having no fireplaces. Neither party provided additional documentary evidence to support their respective description of the subject building.

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 consisting of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction that range in size from 4,174 to 4,716 square feet of building area. The buildings range in age from 52 to 59 years old. Each comparable has a full basement with three having finished area, two fireplaces, and a 2-car or 3-car garage. The comparables have three full bathrooms and four comparables have an additional one or two half bathrooms. Four comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located from .57 to .96 of a mile from the subject property. Their improvement assessments range from \$36,632 to \$41,915 or from \$8.78 to \$9.11 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$36,140.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,496. The subject property has an improvement assessment of \$41,347 or \$10.26 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction each with 4,029 square feet of building area. The buildings are 55 or 56 years old. Each property has a full basement finished with an apartment, and six bathrooms. The comparables have the same assessment neighborhood code as the subject and are located in the same block and along the same street as the subject property. Their improvement assessments range from \$42,450 to \$49,525 or from \$10.54 to \$12.29 per square foot of building area.

### **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 finds the best evidence of assessment equity to be the comparables submitted by the board of review comparables which are more similar to the subject property in location and features than are the comparables submitted by the appellant. The board of review comparables are identical to the subject in size and practically identical to the subject building in age and features. Additionally, the board of review comparables are located along the same street and within the same block as the subject property. The board of review comparables have improvement assessments that range from \$42,450 to \$49,525 or from \$10.54 to \$12.29 per square foot of building area. The subject's improvement assessment of \$41,347 or \$10.26 per square foot of building area falls below the range established by the best comparables in this record.

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 properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence 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.

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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