



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

APPELLANT: Sorin Maris
DOCKET NO.: 21-35217.001-R-1
PARCEL NO.: 09-13-214-019-0000

The parties of record before the Property Tax Appeal Board are Sorin Maris, 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: \$5,812
IMPR.: \$23,673
TOTAL: \$29,485

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.¹

Findings of Fact

The subject property is improved with a multi-level dwelling of frame and masonry exterior construction containing 1,469 square feet of living area. The dwelling is approximately 63 years old. Features of the property include a basement, two bathrooms and a 1-car garage.² The property has a 7,500 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

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

² The appellant described the subject as having a full unfinished basement, no central air conditioning and one fireplace. The board of review described the subject as having a partial basement with a formal recreation room, central air conditioning and no fireplace. Neither party provided additional documentary evidence to support their respective descriptions of the subject dwelling.

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 2-34 properties improved with multi-level dwellings that range in size from 1,190 to 1,370 square feet of living area. The dwellings range in age from 61 to 66 years old. Each property has a full unfinished basement, one or two fireplaces, and 1½ or 2 bathrooms. Four comparables have central air conditioning and one comparable has a two-car garage. The comparables have the same assessment neighborhood code as the subject property and are located from .03 to .72 of a mile from the subject property. The comparables have improvement assessments ranging from \$11,985 to \$14,900 or from \$10.01 to \$12.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,939.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,485. The subject property has an improvement assessment of \$23,673 or \$16.12 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 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that range in size from 1,217 to 1,372 square feet of living area. The dwellings are 59 or 63 years old. Each property has a partial basement with finished area, central air conditioning, and a 1-car, 1.5-car or 2-car garage. The comparables have one or two full bathrooms and three comparables have an additional half bathroom. The board of review indicated comparable #2 has other improvements but provided no additional descriptive information. The comparables 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. Comparables #1 and #2 are located along the same street as the subject property. Their improvement assessments range from \$21,774 to \$23,089 or from \$16.83 to \$17.89 per square foot of living area. The board of review contends the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

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 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 comparables are improved with dwellings similar to the subject in style, age and exterior construction. The Board gives less weight to appellant's comparables #1, #2, #3 and #4 as these comparables have no garage, unlike the subject property, and comparable #3 has no central air conditioning which is a feature of the subject dwelling. The Board gives most weight to

appellant's comparable #5 and the board of review comparables that are improved with dwellings smaller than the subject ranging in size from 1,212 to 1,372 square feet of living area and in age from 59 to 64 years old. These comparables have improvement assessments that range from \$14,900 to \$23,089 or from \$12.29 to \$17.89 per square foot of living area. Board of review comparables #1 and #2 are located along the same street as the subject property and have improvement assessments of \$21,774 and \$23,089 or \$17.89 and \$16.83 per square foot of living area, respectively. The subject's improvement assessment of \$23,673 or \$16.12 per square foot of living area falls above the overall improvement assessment range but is within the range on a per square foot of living area basis as established by the best comparables in this record. Additionally, the subject's improvement assessment is below the two best comparables on a per square foot of living area basis as established by the best comparables in terms of location. The subject's overall higher improvement assessment is appropriate given the subject's dwelling larger size relative to the best comparables. 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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