



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

APPELLANT: Sabu Kuruvilla
DOCKET NO.: 21-35241.001-R-1
PARCEL NO.: 09-15-211-071-0000

The parties of record before the Property Tax Appeal Board are Sabu Kuruvilla, 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: \$3,387
IMPR.: \$16,240
TOTAL: \$19,627

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 two-story dwelling of frame and masonry exterior construction with 1,672 square feet of living area. The dwelling is approximately 57 years old. Features of the property include a full basement, central air conditioning, and 1½ bathrooms.² The property has a 3,387 square foot site located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-95 rowhouse or townhome 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 basement with a recreation room, and one fireplace. The board of review described the subject as having a full unfinished basement and no fireplace. Neither party provided additional documentary evidence in support of their respective descriptions of the subject property.

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 2-95 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,550 to 1,632 square feet of living area. The dwellings are 55 or 58 years old. Each comparable has a full basement with three having finished area, one or two fireplaces, and 1½ or 2 bathrooms. Four comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from .38 to .79 of a mile from the subject property. Their improvement assessments range from \$10,518 to \$11,564 or from \$6.79 to \$7.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,854.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,627. The subject property has an improvement assessment of \$16,240 or \$9.71 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 consisting of class 2-95 properties improved with two-story dwellings of frame and masonry exterior construction that have either 1,634 or 1,672 square feet of living area. The dwellings are 54 or 57 years old. Each property has a full or partial basement with three having finished area, central air conditioning, and 1½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparables #1, #2 and #3 are located along the same street as the subject property. The comparables have improvement assessments ranging from \$16,283 to \$16,869 or from \$9.97 to \$10.09 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 Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3 that are most similar to the subject in location and identical to the subject in size and age. These three comparables are also similar to the subject in exterior construction and features. These three comparables have improvement assessments that range from \$16,836 to \$16,869 or \$10.07 and \$10.09 per square foot of living area. The subject's improvement assessment of \$16,240 or \$9.71 per square foot of living 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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