FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jean Niemczk
DOCKET NO.: 21-35312.001-R-1
PARCEL NO.: 12-34-205-026-0000

The parties of record before the Property Tax Appeal Board are Jean Niemczk, 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:	$3,255
IMPR.:	$14,658
TOTAL:	$17,913

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 1.5-story dwelling of frame exterior construction with 1,286 square feet of living area. The dwelling is approximately 68 years old. Features of the home include 1 bathroom and a 2-car garage.[1] The property has a 4,340 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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 from 0.02 to 0.94 of a mile from the

[1] The appellant described the subject as having a slab foundation and 2 fireplaces whereas the board of review described the subject as having crawl space foundation and no fireplaces. Neither party provided additional documentary evidence to support their respective descriptions of the subject property.

subject. The comparables consist of class 2-03, 1-story or 1.5-story dwellings of frame exterior construction ranging in size from 1,139 to 1,414 square feet of living area. The dwellings are 67 to 89 years old. Four comparables each have a full basement with three having finished area, and one comparable has a slab foundation. Each comparable has 1, 1½, 2 or 3 bathrooms, 1 or 2 fireplaces, and either a 1-car, a 1.5-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from $8,238 to $12,935 or from $5.89 to $11.36 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" disclosing the total assessment for the subject property of $17,913. The subject property has an improvement assessment of $14,658 or $11.40 per square foot of living area.

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 the subject's same block or approximately ¼ of a mile from the subject. The comparables consist of class 2-03, 1-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,101 to 1,237 square feet of living area. The comparables are 62 to 68 years old. One comparable has a crawl space foundation, and three comparables each have a partial unfinished basement. Each comparable has 1 bathroom, and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $14,477 to $15,258 or from $11.93 to $13.68 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 comparables for the Board's consideration. The Board finds the comparables have varying degrees of similarity to the subject in location, design, age, bathroom count, foundation type and other features. Nonetheless, the Board gives less weight to the appellant's comparables #1 through #4 and the board of review comparables #2 though #4 which are less similar to the subject in location, foundation type, age, and/or other features. The Board gives more weight to the appellant's comparable #5 and the board of review comparable #1 which are overall most similar to the subject in location, age, dwelling size, foundation type, bathroom count, and other features. Nevertheless, these two comparables have improvement assessments of $12,935 and $14,477 or $11.36 to $12.64 per square foot of living area, respectively. The subject's improvement assessment of $14,658 or $11.40 per square foot of living area falls above the range established by the best comparables in the record on an overall improvement assessment basis and is bracketed by them on a per-square-foot basis. The subject’s higher overall improvement assessment is logical given the subject’s larger dwelling size. After considering adjustments to the two best comparables for differences from the subject, 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 <u>PETITION AND EVIDENCE</u> 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

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