



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

APPELLANT: Sandy Martinelli  
DOCKET NO.: 21-35318.001-R-1  
PARCEL NO.: 12-36-215-025-0000

The parties of record before the Property Tax Appeal Board are Sandy Martinelli, 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:** \$3,483  
**IMPR.:** \$28,777  
**TOTAL:** \$32,260

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 2-story multi-family building of masonry exterior construction with 3,259 square feet of gross building area. The building is approximately 56 years old. Features of the building include a full basement with finished area and 3 full bathrooms.<sup>1</sup> The property has a 3,870 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 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

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<sup>1</sup> The appellant described the subject as having no central air conditioning and 1 fireplace. The board of review described the property as having central air conditioning and no fireplace. Neither party provided additional documentary evidence to support their respective descriptions of the subject property.

located within the subject's assessment neighborhood and within 0.44 of a mile from the subject. The comparables consist of class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 3,394 to 3,900 square feet of gross building area. The buildings are from 51 to 63 years old. Each comparable has a full basement with finished area and 2 fireplaces. One comparable has 6 full bathrooms, and four comparables have 3 or 4 full and 1 or 2 half bathrooms and from a 2-car to a 3-car garage. The comparables have improvement assessments that range from \$27,424 to \$31,083 or from \$7.94 to \$8.22 per square foot of gross building area. Based on this evidence, the appellant requested 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 of \$32,260. The subject property has an improvement assessment of \$28,777 or \$8.83 per square foot of gross building 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 approximately ¼ of a mile from the subject. The comparables consist of class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 3,120 to 3,330 square feet of gross building area. The buildings are from 55 to 61 years old. Three comparables each have a full basement with two having finished area, and one comparable has a slab foundation. One comparable has 6 full bathrooms, and three comparables have 3 full bathrooms with two having 1 or 2 half bathrooms. One comparable has central air conditioning, and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$28,975 to \$32,208 or from \$9.29 to \$10.32 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's 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 nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #4 and #5 and the board of review comparables #3 and #4 which are less similar to the subject in building size, foundation type, and/or have a garage amenity, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are relatively similar to the subject in location, design, age and building size with varying degrees of similarity to the subject in other features. These three comparables have improvement assessments that range from \$27,424 to \$31,989 or from \$8.08 to \$9.61 per square foot of gross building area. The subject's improvement assessment of \$28,777 or \$8.83 per

square foot of gross building area falls within the range established the best comparables in the record. Based on this record and after considering the adjustments to the best comparables for differences when compared to 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.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: \_\_\_\_\_

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 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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