



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

APPELLANT: Russell Bolitho  
DOCKET NO.: 21-42770.001-R-1  
PARCEL NO.: 20-22-228-028-0000

The parties of record before the Property Tax Appeal Board are Russell Bolitho, the appellant(s), 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:** \$3,783  
**IMPR.:** \$16,642  
**TOTAL:** \$20,425

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 two-story dwelling of masonry construction with 2,326 square feet of living area. The dwelling is approximately 128 years old. Features of the home include a full basement. The property has a 3,026 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.<sup>1</sup>

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.84-mile radius of

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<sup>1</sup> As part of their response to this appeal the board of review offered evidence of a separate improvement on the subject property calling into question the actual number of square feet of living area in the multiple improvements on the subject property.

the subject. The improvements ranged: in age from 109 to 129 years; in size from 1,952 to 2,674 square feet of living area; and in improvement assessment from \$0.76 to \$0.93 per square foot of living area. Appellant submits that this is not an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,425. The subject property has an improvement assessment of \$16,643 or \$7.16 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties with varying degrees of similarities to the subject, three of which are located within a ¼-mile radius of the subject with the other within the same subarea as the subject. The improvements ranged: in age from 13 to 119 years; in size from 3,750 to 3,994 square feet of living area; and in improvement assessment from \$5.34 to \$7.52 per square foot of living area. The board of review submitted a property card indicating that there is another improvement on the subject property, a class 2-05 property, in addition to the property at issue in this appeal. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 equity comparable properties for the Board's consideration in determining assessment equity. Despite indicating on Page 2 of their "Notes on Appeal" that there were no other improvements on the subject property, the board of review submitted credible evidence to indicate another improvement on the subject property with additional square feet of living area. This evidence was unrebutted by the appellant.

The Board is required to look at the property as a whole, rather than employ a piecemeal approach to valuation. The value of one improvement is affected by other improvements on the same parcel. See *National City Bank v. The Property Tax Appeal Board*, 331 Ill. App. 3d 1038 (2002). An appeal to the Board includes both the land and improvements, and "together those assessed values constitute a single assessment of the property." *Showplace Theater v. Property Tax Appeal Board*, 145 Ill. App. 3d 776 (1986). Based on the evidence submitted by the board of review the Board finds that the subject consists of two improvements, a class 2-11 dwelling and a class 2-05 dwelling. Here, both parties have employed a piecemeal approach to valuation, providing evidence of assessment as related to the class 2-11 improvement only, no evidence was submitted that related to the other improvement. Additionally, no indication was provided as to whether the total amount of living space disclosed by both parties included both improvements.

Based on the evidence provided by the board of review, un rebutted by the appellant, the Board finds that there are two improvements on the subject property. While the Board gave no or little weight to the board of review evidence, the appellant ultimately had the burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis 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.

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Chairman

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
Member

Member

\_\_\_\_\_  
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

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Clerk of the Property Tax Appeal Board

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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