



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

APPELLANT: Robert Pehar
DOCKET NO.: 21-42922.001-R-1
PARCEL NO.: 14-19-320-043-0000

The parties of record before the Property Tax Appeal Board are Robert Pehar, 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: \$38,750
IMPR.: \$41,900
TOTAL: \$80,650

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 two improvements. Improvement #1 is a 2-story multi-family building of masonry exterior construction with 1,670 square feet of gross building area. The building is approximately 118 years old. Features include a full basement and 2 bathrooms. Improvement #2 is a 1-story dwelling of frame exterior construction with 718 square feet of living area.¹ Features include a full basement and 1 bathroom. The subject has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. Improvement #1 and Improvement #2 are classified as class 2-11 and 2-02 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

¹ Property characteristics for Improvement #2, which were undisclosed in the appellant's appeal petition, were gleaned from computer printouts provided by the board of review and unrefuted by the appellant.

The appellant contends assessment inequity with respect to Improvement #1 only as the basis of the appeal. In support of this argument, the appellant submitted two grid analyses with information on five equity comparables located within the subject's assessment neighborhood. For clarity in the record, the single comparable on the second grid was renumbered as #5. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 1,806 to 1,964 square feet of gross building area. The buildings range in age from 112 to 115 years old. Each comparable has a full basement, 2 bathrooms, and two fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$22,625 to \$28,312 or from \$12.46 to \$14.87 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for this property of \$80,650, which includes both improvements. Computer printouts submitted by the board of review disclosed that the allocation of the total improvement assessment of \$41,900 between the two improvements was \$27,235 or \$16.31 per square foot of building area for Improvement #1 and \$14,665 or \$20.42 per square foot of living area for Improvement #2, which was unrefuted by the appellant.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 1,680 to 2,138 square feet of gross building area. The buildings range in age from 118 to 128 years old. Each comparable has a full basement with one finished with an apartment and 2 or 2½ bathrooms. One comparable has two fireplaces. Two comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$31,250 to \$55,896 or from \$17.57 to \$26.14 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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.

Initially, the Board finds the appellant is requesting a reduction for Improvement #1 only.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #5 as well as the board of review comparables #2 and #4 which are less similar to the subject in dwelling size than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4 as well as board of review comparables #1 and #3 which are similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in garage amenity and other features suggesting appropriate adjustments would be necessary to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$22,625 to \$31,937 or from \$12.46 to \$19.01 per square foot of gross building area. The subject's improvement assessment of \$27,235 or \$16.31 per square foot of gross building area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate that Improvement #1 was inequitably assessed and a reduction in its improvement 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 exists on the basis of the evidence in this record.

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

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:

February 17, 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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