



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

APPELLANT: Norman Schultz  
DOCKET NO.: 21-48087.001-R-1  
PARCEL NO.: 12-23-210-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Norman Schultz, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,444  
**IMPR.:** \$21,330  
**TOTAL:** \$28,774

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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**

A 1,920 square feet, two-story frame building situated on a 3,720 square feet lot in Chicago of Jefferson Township, Cook County constitutes the subject property. The 93-year-old, class 2-05 residence per the Cook County Real Property Assessment Classification Ordinance contained two bathrooms, a one-car garage, and a slab foundation.

Arguing the \$21,330 assessment is inequitably high for the subject improvement, the appellant contends the assessment must be lowered to \$7.85 per improvement square foot to be in line with those of similar properties. To bolster this argument, the appellant volunteered five class 2-05 structures in the subject's neighborhood as assessment benchmarks. The appellant's preferred comparators all included at least one fireplace, no to a 2.5-car garage, a partial or crawl-space basement, and one to 1.5 bathrooms. Moreover, these properties were between 84 and 98 years in

building age; 1,550 and 1,907 in living square footage; and \$7.58 and \$8.16 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$21,330, or \$11.11 per living square foot.<sup>1</sup> In defense of the \$28,774 total subject assessment, the board of review nominated four properties within a quarter mile of the subject as equity comparables. The county board of review’s selections featured two or three bathrooms, a one- to two-car garage, and a slab foundation or full basement. These suggested comparators ranged from 69 to 94 years in building age; 1,760 to 2,182 square feet in living area; and \$11.21 to \$15.30 per improvement square foot in assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not surpass this burden of proof.

In this record, the board of review submitted properties that are superior to the subject, while the appellant submitted properties inferior to the subject. Of these properties, board of review comparables #2 and #3 and appellant comparable #5 compare most favorably to the subject improvement and therefore comprise the best evidence of assessment uniformity. Though they both had less livable square footage than the subject, board of review comparables #2 and #3 featured larger garages and air conditioning relative to the subject. Board of review comparable #3 further mitigated its smaller improvement with a full basement. Meanwhile, appellant comparable #5 contained less living area, bathroom capacity, and no garage space, placing this property at the low end of the equitable range. Given these properties, PTAB finds the range of equitable assessments for the subject runs from \$8.16 to \$15.30 per improvement square foot. As such, because the subject’s \$11.11 per improvement square foot assessment falls within this

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<sup>1</sup> The Property Tax Appeal Board (PTAB) observes that in its “Notes on Appeal,” the county board of review referenced its decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the 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

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