



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

APPELLANT: Izabela Poludniak
DOCKET NO.: 21-48090.001-R-1
PARCEL NO.: 12-23-231-010-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Izabela Poludniak, 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: \$10,440
IMPR.: \$20,565
TOTAL: \$31,005

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

The subject property consists of a 1,304 square feet, one-story masonry building on a 5,220 square feet lot in Chicago, Jefferson Township, Cook County. The 54-year-old, class 2-03 structure contained 1.5 bathrooms, central air conditioning, a full basement, and a two-car garage.

Contesting the equity of the \$20,565 subject improvement assessment, the appellant contends the rate should be lowered to \$8.65 per improvement square foot to remain on par with those of similar properties. To this end, the appellant put forth three class 2-03 properties in the subject's neighborhood with improvement assessments between \$8.31 and \$9.14 per living square foot. The appellant's suggested comparables featured two fireplaces, from no to a two-car garage, and one bathroom. These potential comparators also varied from 68 to 72 years in building age; a slab foundation to a full basement; and from 1,152 to 1,314 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$20,560, or \$15.77 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$31,005 total subject assessment, the county board of review nominated four one-story masonry buildings in the subject’s subarea as assessment benchmarks. The board of review’s preferred comparators all featured a full basement, no or one fireplace, and 1.5 or 2.5 bathrooms. These properties were also between 22 and 56 years in building age; between 1,248 and 1,500 square feet in living area; and between \$17.47 and \$17.87 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this provision of the Illinois Constitution does not require absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment documentation for the year in question of at least 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 satisfy this burden of proof.

As the properties most similar to the subject improvement, board of review comparables #2 and #3 and appellant comparable #1 constitute the best evidence of assessment equity in this record. As the only comparators proposed by the board of review with air conditioning like the subject, board of review comparables #2 and #3 occupy the top end of the range because they also featured a substantially newer building, more livable area, and either more bathroom capability or a fireplace. Conversely, though appellant comparable #1 closely mirrored the subject improvement size, it anchors the low end of the range because it had less basement and bathroom functionality as well as a smaller garage and older building. Given these comparables, the subject improvement would be equitably assessed between \$8.31 and \$17.87 per living square foot. Because the \$15.77 per square foot assessment for the subject improvement lands within this range, PTAB concludes the appellant did not demonstrate nonuniform assessment by clear and convincing evidence and a reduction commensurate with the appellant’s request is therefore 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

AGENCY

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