FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter Pfister
DOCKET NO.: 21-48110.001-R-1
PARCEL NO.: 13-10-416-022-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Peter Pfister, 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:	$10,668
IMPR.:	$21,332
TOTAL:	$32,000

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 1,270 square feet, one-story frame building situated on a 3,810 square feet lot in Chicago of Jefferson Township, Cook County constitutes the subject property. The 105-year-old, class 2-03 residence per the Cook County Real Property Assessment Classification Ordinance contained one bathroom, a one-car garage, and a slab foundation.

Arguing the $21,332 assessment is inequitably high for the subject improvement, the appellant contends the assessment must be lowered to $10.37 per improvement square foot to be in line with those of similar properties. To bolster this argument, the appellant volunteered five class 2-03 structures within .7 miles of the subject as assessment benchmarks. The appellant's preferred comparators all included two fireplaces, no to a two-car garage, and one to 1.5 bathrooms. Moreover, these properties were between 102 and 111 years in building age; 1,050 and 1,186 in living square footage; and $9.13 and $11.13 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 $21,332, or $16.80 per living square foot. In defense of the $32,000 total subject assessment, the county board of review put forth three properties within a quarter mile of the subject as equity comparables. The county board of review's selections featured one bathroom, a two-car garage, and a slab foundation. These suggested comparators ranged from 99 to 102 years in building age; 1,083 or 1,086 square feet in living area; and $19.04 to $20.00 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 fell short of surpassing this burden of proof.

In this record, board of review comparables #1 through #3 and appellant comparable #3 compare most favorably to the subject improvement and therefore provide the best evidence of assessment inequity.[1] The board of review comparables all mirrored the subject improvement in every respect except building age and living square footage, both of which only differed slightly between each comparable and the subject. Similarly, appellant comparable #3 lacked some of the subject's livable area (which was partially offset by the comparable's two fireplaces) but otherwise strongly resembled the subject improvement. Given these properties, PTAB finds the range of equitable assessments for the subject runs from $10.89 to $20.00 per improvement square foot. As such, because the subject's $16.80 per improvement square foot assessment falls within this range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the assessment is not justified.

[1] PTAB notes discrepancies between the appellant's description of the subject and the board of review's description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

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:

C E R T I F I C A T I O N

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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