



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

APPELLANT: Richard Pierzchanowski
DOCKET NO.: 21-48116.001-R-1
PARCEL NO.: 13-09-410-030-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Pierzchanowski, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$12,732
IMPR.: \$17,460
TOTAL: \$30,192

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 2,707 square feet, one-story frame building on a 4,547 square feet parcel in Chicago, Jefferson Township, Cook County. The 105-year-old, class 2-11 structure contained two bathrooms and a full basement but no garage, fireplace, or air conditioning.

Contesting the equity of the \$33,107 subject improvement assessment, the appellant argues the rate should be lowered to \$6.51 per improvement square foot to remain on par with those of similar properties.¹ To this end, the appellant placed into evidence five class 2-11 properties within .32 miles of the subject carrying improvement assessments between \$5.89 and \$6.79 per living square foot. The appellant's suggested comparables featured two fireplaces, a two-car garage, three

¹ The Property Tax Appeal Board (PTAB) observes a minor discrepancy between the appellant's reported assessment and that on the decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in the decision, minor discrepancies in the petition notwithstanding.

bathrooms, and a full basement except submission #4, which had a slab foundation. These potential comparators also varied from 104 to 112 years in building age and from 2,174 to 2,961 square feet in improvement size.

The county board of review maintained that the subject improvement assessment of \$33,107, or \$12.23 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$45,838 total subject assessment, the board of review nominated four two-story buildings in the subject’s subarea as assessment benchmarks. The county board of review’s preferred comparators all featured two or three bathrooms, a full basement, no fireplaces, and a 1.5- or two-car garage. These properties were also between 94 and 97 years in building age; between 2,016 and 2,174 square feet in living area; and between \$12.73 and \$14.47 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 unequal treatment in the assessment is the basis of a property tax appeal, 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 comprise assessment documentation for the year in question of at least three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant submitted this burden of proof.

In this record, the board of review submitted properties that differed from the subject improvement by at least 533 square feet in living space, whereas the appellant’s selections differed in improvement size by a *maximum* of 533 square feet. Because none of the board of review’s selections are sufficiently similar to the subject to overcome the difference in livable area, PTAB concludes appellant comparables #2 through #4 most resemble the subject improvement and therefore provide the best evidence of assessment equity. As properties with larger improvements, a two-car garage, two fireplaces, and an extra bathroom, appellant comparables #2 and #4 are superior to the subject, though appellant comparable #4’s lack of a basement brings it closer in value to the subject. Conversely, appellant comparable #3 lacked some of the subject’s living space but mitigated that deficiency with two fireplaces, a two-car garage, and an extra full bathroom. Based on these properties, the subject improvement would be equitably assessed between \$6.43 and \$6.73 per living square foot. Because the subject’s \$12.23 per improvement square foot assessment exceeds the top pole of this range, PTAB finds the appellant demonstrated assessment inequity by clear and convincing evidence and a reduction in

the improvement assessment rate to \$6.45 per living square foot for a total subject assessment of \$30,192 is 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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