FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kenneth Bostrom
DOCKET NO.: 21-48282.001-R-1
PARCEL NO.: 13-03-106-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Kenneth Bostrom, 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:	$13,950
IMPR.:	$46,390
TOTAL:	$60,340

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) contesting 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 1,895 square feet, two-story masonry building on a 6,200 square feet lot in Chicago, Jefferson Township, Cook County comprises the subject property. The 92-year-old residence, a class 2-05 property per the Cook County Real Property Assessment Classification Ordinance, featured 2.5 bathrooms, one fireplace, a one-car garage, and a full basement.

Challenging the $46,390 subject improvement assessment for inequity, the appellant contends the assessment rate should be lowered to $19.62 per improvement square foot to achieve uniformity with like properties. To this end, the appellant volunteered information on five class 2-05 properties within .3 miles of the subject improvement carrying assessments between $17.74 and $22.31 per improvement square foot. The appellant's selections all had at least one fireplace, a one- or two-car garage, and a full or partial basement. These suggested comparators ranged from

80 to 84 years in building age; from one to 2.5 bathrooms; and from 1,532 to 2,126 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at $46,390, or $24.48 per square foot, in its "Notes on Appeal." In defense of the $60,340 total subject assessment, the board of review introduced into evidence four two-story buildings within a quarter mile of the subject as indicators of assessment equity. The board of review's preferred comparators featured a one- or two-car garage, one or two fireplaces, and a full or partial basement. These properties varied in building age from 68 to 91 years; in living square footage from 1,675 to 2,012; and in assessment from $24.86 to $28.89 per improvement square foot.

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 uniformity 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 did not surmount this burden of proof.

Of the parties' submissions, board of review comparable #2 and appellant comparables #2, #4, and #5 compare most favorably to the subject property and therefore provide the best evidence of assessment equity in this record. Board of review comparable #2 contained more living and garage space than the subject, which mitigated its lack of one of the subject's full bathrooms. Virtually identical to board of review comparable #2's attributes were the attributes of appellant comparable #5, which only had a one-car garage. While appellant comparable #2 substituted one of the subject's half bathrooms, fireplaces, and garage space for slightly more livable area, appellant comparable #4 traded some living space for more garage space. Given these comparables, the range of equitable assessments for the subject runs from $18.98 to $25.42 per improvement square foot. Because the subject's $24.48 per square foot improvement assessment lands within this range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence and a reduction in the assessment is accordingly 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:

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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