



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

APPELLANT: Teresa Carlson
DOCKET NO.: 21-48321.001-R-1
PARCEL NO.: 12-01-425-017-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Teresa Carlson, 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: \$9,720
IMPR.: \$23,175
TOTAL: \$32,895

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 1,248 square feet, multi-level building of masonry construction on a 4,860 square feet parcel in Chicago, Jefferson Township, Cook County. The 71-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 \$23,175 subject improvement assessment, the appellant contends the assessment rate should be lowered to \$12.24 per improvement square foot to remain on par with those of similar properties. To this end, the appellant placed into evidence five class 2-03 residences within .46 miles of the subject to demonstrate nonuniform assessment. The appellant's suggested comparables featured two fireplaces and one bathroom but lacked air conditioning. These potential comparators also varied from 66 to 81 years in building age; from 1,053 to 1,293

square feet in improvement size; and from \$11.16 to \$12.89 per living square foot in improvement assessment.

The county board of review maintained that the subject improvement assessment of \$23,175, or \$18.57 per living square foot, was equitable in its “Board of Review Notes on Appeal.” In defense of the \$32,895 total subject assessment, the county board of review nominated four masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparators included one or 1.5 bathrooms and a one- or two-car garage. These improvements were 68 or 69 years old; between 1,182 and 1,248 square feet in living area; and between \$20.00 and \$20.44 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 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 assessment 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.

In this record, board of review comparables #1 and #3 and appellant comparable #1 most resemble the subject improvement and therefore constitute the best evidence of assessment equity. Board of review comparable #1 was identical to the subject in every respect except building age, on which the comparable only deviated marginally from the subject. On the other hand, board of review comparable #3 featured less living area, garage space, and bathroom capability relative to the subject, but was substantially similar nonetheless. Meanwhile, appellant comparable #1’s slightly larger improvement and two fireplaces mitigated its lack of garage and lesser basement capacity. Given these properties, the equitable range of improvement assessments spans \$11.16 to \$20.11 per living square foot. Because the \$18.57 per improvement square foot subject assessment falls between these extremes, PTAB finds the appellant did not show unconstitutionally nonuniform assessment and a reduction thereof 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

AGENCY

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