



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

APPELLANT: Paul Kriston
DOCKET NO.: 21-48383.001-R-1
PARCEL NO.: 13-10-408-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Paul Kriston, 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: \$8,890
IMPR.: \$13,297
TOTAL: \$22,187

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 1,221 square feet, one-story frame building on a 3,175 square feet parcel in Chicago, Jefferson Township, Cook County. The 100-year-old, class 2-03 structure contained one bathroom, and full basement but no air conditioning, fireplace, or garage.

Contesting the equity of the \$21,110 subject improvement assessment, the appellant contends the assessment should be lowered to \$10.37 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 properties within .71 miles of the subject assessed between \$9.13 and \$11.13 per improvement square foot. The appellant's suggested comparables featured two fireplaces, one or 1.5 bathrooms, and no garage to a two-car garage. These potential comparators also varied from 102 to 111 years in building age; from a crawl-space to a full basement; and from 1,050 to 1,186 square feet in improvement size.

The board of review countered that the subject improvement assessment was equitable in its “Notes on Appeal,” but misidentified the subject as Property Identification Number (PIN) 13-10-408-017-0000, when the correct PIN for the subject is 13-10-408-026-0000. To defend the total subject assessment, the county board of review nominated four properties with PINs beginning in “13-10-408” as assessment benchmarks, one of which is the same as the board of review’s erroneous subject property. The county board of review’s preferred comparators all featured a garage and one bathroom. These properties were also between 94 and 100 years in building age; between 1,006 and 1,077 square feet in living area; and between \$19.41 and \$24.67 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 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 overcame this burden of proof.

In this record, the board of review not only misidentified the subject property, it also submitted properties that were at least 144 square feet smaller than the subject improvement. As such, PTAB finds the appellant submitted the properties most comparable to the subject, specifically in appellant comparables #1, #3, and #4. Only marginally smaller than the subject, appellant comparable #1 was inferior to the subject because of its smaller basement and older building, though it did contain two fireplaces. Meanwhile, appellant comparable #3 alleviated its relative lack of living space with two fireplaces and a two-car garage. Finally, appellant comparable #4 also mitigated its size deficiency with an extra half bathroom. Given these properties, PTAB concludes a subject improvement assessment between \$9.13 and \$10.89 per living square foot would be equitable. Because the subject’s \$17.29 per improvement square foot assessment exceeds the high end of this range, PTAB finds the appellant showed assessment inequity by the requisite standard and a reduction in the assessment rate to \$10.89 per improvement square foot for a total subject assessment of \$22,187 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Paul Kriston, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602