



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

APPELLANT: Mark Nielsen
DOCKET NO.: 21-48419.001-R-1
PARCEL NO.: 09-25-320-113-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mark Nielsen, 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: \$10,970
IMPR.: \$22,479
TOTAL: \$33,449

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 1,342 square feet masonry building situated on a 5,485 square feet lot in Chicago, Jefferson Township, Cook County. The 67-year-old structure, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, contained one bathroom, a full basement, a fireplace, central air conditioning, and a two-car garage.

Contesting the \$31,470 subject improvement assessment as inequitable, the appellant contends the assessment rate should be reduced to \$16.61 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant supplied details on three class 2-03 properties within .31 miles of the subject as assessment benchmarks. These suggested comparators each had at least one fireplace, masonry construction, and one or 1.5 bathrooms. The appellant's selections also ranged between 68 and 71 years in building age; 1,306

and 1,475 in living square footage; and \$15.58 and \$17.29 per improvement square foot in assessment.

The county board of review responded that the subject improvement was fairly assessed at \$31,470, or \$23.45 per living square foot in its “Notes on Appeal.” In defense of the \$42,440 total subject assessment, the board of review put forth two buildings within a quarter mile of the subject assessed at \$25.00 and \$27.68 per improvement square foot. The board of review’s preferred comparables each had a fireplace, a full basement, and a garage that can house at least two cars. These properties were 83 or 92 years old and 1,590 or 1,748 square feet in living area.

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 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.

Of the five properties entered into evidence, appellant comparables #1 through #3 best resemble the subject property and therefore circumscribe the gamut of equitable assessments in this record. While the board of review’s comparables differed from the subject by at least 248 square feet, the appellant’s comparables deviated from the subject improvement’s size by a maximum of 133 square feet. Moreover, the smallest property, appellant comparable #2, compensated for its lesser livable and basement area with a larger garage and extra half bathroom. By contrast, appellant comparables #1 and #3 featured more living space than the subject, which compensated for their smaller garages and basements. Based on this record, then, a subject improvement assessment between \$15.58 and \$17.29 per living square foot would be equitable. Because the subject’s current improvement assessment at \$23.45 per square foot exceeds the top end of this range, PTAB finds the appellant sufficiently proved assessment inequity and a reduction in the assessment rate to \$16.75 per improvement square foot for a total subject assessment of \$33,449 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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