



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

APPELLANT: Maria Trejo
DOCKET NO.: 21-48421.001-R-1
PARCEL NO.: 13-33-419-003-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Maria Trejo, 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: \$4,688
IMPR.: \$11,196
TOTAL: \$15,884

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 2,488 square feet, two-story masonry structure on a 3,125 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 96-year-old building, a class 2-11 property per the Cook County Real Property Assessment Classification Ordinance, featured two bathrooms, a one-car garage, and a full basement.

Challenging the \$18,314 subject improvement assessment, the appellant contends assessment equity as the basis of the appeal, requesting the Property Tax Appeal Board (PTAB) lower the assessment to \$4.48 per improvement square foot. To show subject assessment nonuniformity, the appellant volunteered information on five class 2-11 properties in the subject's neighborhood with assessments between \$3.87 and \$4.85 per improvement square foot. The appellant's selections all had at least one fireplace, two to three bathrooms, a garage, and a full or partial basement. These

suggested comparators ranged from 97 to 111 years in building age and from 2,161 to 2,964 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at \$7.36 per square foot in its “Board of Review Notes on Appeal.”¹ To fortify the \$23,002 total subject assessment, the county board of review introduced into evidence four two-story masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparators featured at least two full bathrooms and a full basement. These properties also varied in building age from 93 to 103 years; in living square footage from 1,970 to 2,028; and in assessment from \$7.25 and \$10.85 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 overcame this burden of proof.

Because the board of review submitted purportedly comparable properties that were at least 462 square feet smaller than the subject improvement, PTAB finds the appellant submitted the best evidence of assessment equity in comparables #1, #2, and #4. Appellant comparables #1 and #4 differ marginally from the subject in living space and mitigated the difference with an older building and an extra bathroom and larger garage, respectively. Meanwhile, appellant comparable #2 was nearly 240 smaller than the subject improvement, but included an extra full bathroom, two fireplaces, and a larger garage, which increase its value and makes the comparable more similar to the subject than otherwise. Given these comparators, the equitable range of improvement assessments for the subject runs from \$3.87 to \$4.63 per living square foot. Because the subject’s \$7.36 per improvement square foot exceeds the high end of this range, PTAB finds the appellant did demonstrate assessment inequity by clear and convincing

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2022 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

evidence and a reduction in the assessment to \$4.50 per improvement square foot, for a total subject assessment of 15,884, is merited.

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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