



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Evaristo Roman
DOCKET NO.: 21-48430.001-R-1
PARCEL NO.: 13-26-421-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Evaristo Roman, 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:	\$12,642
IMPR.:	\$59,800
TOTAL:	\$72,442

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 4,365 square feet masonry building on a 3,612 square feet lot in Chicago, Jefferson Township, Cook County. The 117-year-old home, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, a full basement, and a two-car garage. The property last sold in April 1986 for \$100,000. The appellant indicated the appeal was based on assessment equity evidence.

Contesting the \$59,800 subject improvement assessment as inequitable, the appellant argues that the assessment rate should be reduced to \$7.90 per improvement square foot. To show that the subject assessment is not on par with those of similar properties, the appellant proposed five class 2-11 properties within 1.01 miles of the subject as equity comparables. These suggested comparators each had two fireplaces, four to six bathrooms, and a full or partial basement. The

appellant's selections also ranged between 97 and 125 years in building age; 4,416 and 5,085 in living square footage; and \$6.45 and \$9.06 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$59,800, or \$13.70 per living square foot in its "Notes on Appeal." In defense of the \$72,442 total subject assessment, the county board of review offered information about four masonry buildings in the subject's subarea as assessment benchmarks. The board of review's preferred comparables all featured three or four bathrooms, no fireplace (except submission #3), and a full basement. These properties ranged from 112 to 116 years in building age; 3,536 to 4,088 square feet in improvement area; and \$18.36 to \$20.21 per improvement square foot in assessment.

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 assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

To start, PTAB observes that the county board of review submitted improvements that were all smaller than the subject, while the appellant submitted improvements with more square footage. Of these submissions, board of review comparable #1 and appellant comparables #1 and #2 bear the most resemblance to the subject improvement and therefore constitute the best evidence of assessment equity in this record.¹ Board of review comparable #1 was inferior to the subject improvement because it contained less living space than the subject and otherwise matched its attributes. Meanwhile, appellant comparable #1's greater livable area, bathroom functionality, and fireplace inclusion more than compensated for its slightly inferior basement. On the other hand, appellant comparable #2 was superior to the subject because of its newer, larger building with more bathroom utility, fireplace inclusion, and larger garage. Given these comparables, the subject would be equitably assessed anywhere between \$6.45 and \$18.36 per improvement square foot. Because the subject's \$13.70 per improvement square foot assessment falls inside

¹ PTAB notes discrepancies between the appellant's description of the subject and the board of review's description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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:

January 20, 2026



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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