FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Daniel Interian
DOCKET NO.: 21-48432.001-R-1
PARCEL NO.: 12-24-201-016-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Daniel Interian, 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:	$7,320
IMPR.:	$22,683
TOTAL:	$30,003

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

A 1,248 square feet masonry dwelling on a 3,660 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 59-year-old building, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, contained two bathrooms, central air conditioning, a two-car garage, and a full basement. The property last sold in August 1995 for $145,000.

Contesting the equity of the $22,683 improvement assessment for the subject, the appellant requests the Property Tax Appeal Board (PTAB) decrease the assessment to a rate of $8.85 per improvement square foot to remain on par with similar properties. To strengthen this argument, the appellant placed into evidence five class 2-03 properties within 3.22 miles of the subject as comparators for assessment equity. These suggested comparables each had one or two fireplaces, a full or crawl-space basement, and no garage or a two-car garage. Additionally, the appellant's selections ranged between 64 and 76 years in building age; 1,136 and 1,416 in living square footage and $8.07 and $9.14 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of $22,680, or $18.17 per living square foot, was equitable in its "Board of Review Notes on Appeal."[1] In defense of the $30,003 total subject assessment, the county board of review proposed four one-story masonry buildings within a quarter mile of the subject to show uniform assessment. The board of review's preferred comparators all featured a full basement, a one- or two-garage, and no fireplace. These properties were between 49 and 65 years in building age; 1,104 and 1,296 in living square footage; and $18.27 and $22.36 per 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 did not overcome this burden of proof.

Of the parties' submissions, board of review comparables #1 and #4 and appellant comparable #2 best resemble the subject property and therefore constitute the best evidence of assessment equity for the subject. Board of review comparable #4 identically matched the subject's improvement square footage, and only lacked some of the subject's garage space and substituted one of the subject's full bathroom for a half bathroom. Meanwhile, board of review comparable #1 contained less living area, garage space, and bathroom functionality relative to the subject, but did feature air conditioning. Finally, appellant comparable #2 also lacked one full bathroom and a garage, placing this property at the low end of the equitable assessment range. Based on this record, an equitable subject improvement assessment would fall between $8.88 and $18.97 per living square foot. Because the $18.17 per improvement square foot assessment is between these two poles, PTAB concludes the appellant did not show by clear and convincing evidence that an equitable reduction in the assessment is justified.

[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.

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: 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

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