



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

APPELLANT: Horacio Ramirez  
DOCKET NO.: 21-48489.001-R-1  
PARCEL NO.: 13-32-223-033-0000

The parties of record before the Property Tax Appeal Board are Horacio Ramirez, the appellant(s), 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, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,650  
**IMPR.:** \$17,685  
**TOTAL:** \$22,335

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 two-story dwelling of frame construction with 3,502 square feet of living area.<sup>1</sup> The dwelling is approximately 129 years old. Features of the home include a full basement. The property has a 3,100 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.45-mile radius of the subject. The improvements ranged: in age from 110 to 129 years; in size from 2,850 to 3,748 square feet of living area; and in improvement assessment from \$4.19 to \$5.39 per square foot of

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<sup>1</sup> The description of the subject property was obtained from evidence provided by the appellant.

living area. Appellant submitted the Cook County Board of Review 2021 Assessed valuations decision which indicates that the total assessment for the subject property is \$42,967 Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The Board finds that the total assessment for the subject property is \$42,967 based on the submission by the appellant. The subject property has an improvement assessment of \$38,317 or \$10.94 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-11 equity comparable properties with varying degrees of similarities to the subject which are located within the same subarea as the subject. The board of review submitted an aerial photograph showing a block of properties and their corresponding Property Index Numbers including the noted PIN of 13-32-223-033-0000 and a corresponding address of 2100 N. Mango Chicago, IL. Board of review submitted a Property Card indicating ownership of the subject property with a street address of 2100 N. Mango, Chicago, IL. Board of review Notes on Appeal, page 2, Assessment Equity Grid Analysis, in column "Subject Property" lists a Property Index Number for a property other than the subject property (13-32-224-019-0000) with a street address of 2105 N. Mango, Chicago, IL. <sup>2</sup>

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less 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 Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #3. Appellant's comparables #1, #2, and #3 were similar to the subject in age, size, full basement, and no central air conditioning. Two of these comparables had the same bathrooms as the subject while the other had one full bathroom less. One of the comparables had no garage like the subject while the others had a two-car garage. The board of review submitted four suggested comparable properties all of which are much larger in square feet of living area than the subject. In addition, the 'subject property' indicated on the board of review's Notes on Appeal page 2 has a property with a PIN that is different than that offered by the appellant. Board of review's Notes on Appeal page 2 also indicates that the subject property has a street address of 2105 N. Mango, Chicago, IL but then submits a property card for the subject property that shows a street address of 2100 N. Mango, Chicago, IL. Based upon the conflicting evidence provided by the board of review the Board gives no weight to the suggested comparable properties provided by the board of review. Appellant's comparable properties #1,

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<sup>2</sup> The board of review stated in their Notes on Appeal, without explanation, that PIN 13-32-224-019-0000 is "a substitute PIN for subject PIN 13-32-223-033-0000 \*Not in Comps System\*/Bldg. Ave."

#2, and #3 were similar to the subject and had improvement assessments that ranged from \$4.19 to \$5.15 per square foot of living area. The subject's improvement assessment of \$10.94 per square foot of living area falls above the range established by the best comparable properties in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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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