



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

APPELLANT: Ai Chen  
DOCKET NO.: 21-48600.001-R-1  
PARCEL NO.: 17-29-327-025-0000

The parties of record before the Property Tax Appeal Board are Ai Chen, 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, the Property Tax Appeal Board hereby finds **No Change** 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:** \$13,800  
**IMPR.:** \$24,833  
**TOTAL:** \$38,633

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 two improvements situated on one parcel with a combined building area of 2,128 square feet.<sup>1</sup> One improvement is a class 2-11, 2-story building of frame exterior construction with 1,638 square feet of building area. The building is approximately 113 years old and features a crawl space foundation. The other improvement is a class 2-02, 1-story dwelling of frame exterior construction with 490 square feet of living area and features a full basement with finished area. The property has a 3,450 square foot site and is located in Chicago, South Chicago Township, Cook County.

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<sup>1</sup> The board of review submitted evidence that disclosed the subject has two improvements with a combined total building area of 2,128 square feet which was not refuted by the appellant. The appellant only reported the improvement with 1,638 square feet of building area.

The appellant contends assessment inequity with respect to Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties that are improved with multi-family buildings of masonry exterior construction ranging in size from 1,461 to 1,848 square feet of building area. The buildings are 115 to 131 years old. Four comparables each have a full basement and one comparable has a slab foundation. The comparables have improvement assessments that range from \$13,600 to \$18,850 or from \$7.65 to \$11.58 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,633. The subject property has a combined total improvement assessment of \$24,833 for both Improvement #1 and Improvement #2 or \$11.67 per square foot of gross building area, when using the combined total square footage of 2,128 square feet for both buildings.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties that are improved with multi-family buildings of masonry exterior construction ranging in size from 2,154 to 2,506 square feet of building area. The buildings are 28 to 153 years old. The comparables each have a full basement with one having finished area. Two comparables have central air conditioning and three comparables each have a 1-car, a 2-car and a 3-car garage. The comparables have improvement assessments that range from \$28,524 to \$41,610 or from \$11.41 to \$18.35 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration that have the same assessment neighborhood code as the subject. The Board finds none of the comparables are truly similar to subject, as none have a separate class 2-02 dwelling, like the subject. The Board finds the comparables have varying degrees of similarity in building size, age and features, when compared to the subject. These comparables have improvement assessments ranging from \$13,600 to \$41,610 or from \$7.65 to \$18.35 per square foot of building area. The subject's improvement assessment of \$24,833 or \$11.67 per square foot of combined building area. Excluding the low and high assessments yields a tighter range from \$14,500 to \$35,040 or from \$8.22 to \$14.48 per square foot of combined building area which falls within the range established by the comparables in the record. Based on this record and after considering

adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: \_\_\_\_\_

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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