



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

APPELLANT: Martin Chen
DOCKET NO.: 21-48690.001-R-1
PARCEL NO.: 17-31-214-009-0000

The parties of record before the Property Tax Appeal Board are Martin Chen, 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 **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: \$14,400
IMPR.: \$28,600
TOTAL: \$43,000

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 one-story dwelling of frame and masonry construction with 1,340 square feet of living area. The dwelling is approximately 135 years old. Features of the home include a full basement. The property has a 5,760 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five class 2-03 equity comparable properties with varying degrees of similarities to the subject which are located within a 0.79-mile radius of the subject. The improvements were 125 or 135 years old, had from 1,106 to 1,470 square feet of living area, and had improvement assessments from \$5.95 to \$6.63 per square foot of living

¹ The details given for this subject property were taken from the evidence submitted by the appellant.

area. Appellant disclosed that this is an owner-occupied residence. Appellant submitted the Cook County Board of Review 2021 Assessed Valuations decision which indicates a total assessment for the subject property to be \$43,000. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted two versions of their "Board of Review Notes on Appeal." The first Board of Review Notes on Appeal indicates PIN 17-31-214-009 and a street address of 3243 S. Paulina, Chicago and indicates that there are two class 2-03 properties at this address. The second Board of Review Notes on Appeal relates a PIN 17-31-224-003-0000 and a street address of 1955 W. 34th Place, Chicago. Page 2 of this Notes on Appeal for PIN 17-31-224-003-0000 at 1955 W. 34th Place, Chicago, discloses the total assessment for the subject of \$28,999 and an improvement assessment of \$21,187 or \$11.58 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-04 equity comparable properties with varying degrees of similarities to the subject which are located within the subarea of the subject. The improvements ranged: in age from 118 to 128 years; in size from 1,801 to 1,999 square feet of living area; and in improvement assessment from \$12.78 to \$13.03 per square foot of living area.

Board of review also submitted property cards for PIN 17-31-214-009-0000 at street address 3243 S. Paulina, Chicago. These property cards indicate that there are two improvements at this address listed under this PIN.

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 eight equity comparable properties for the Board's consideration in determining assessment equity. Appellant submitted evidence relating that a single improvement at 3243 S. Paulina, Chicago under PIN 17-31-214-009-0000 had a total assessment of \$43,000 and an improvement assessment of \$28,600 or \$21.34 per square foot of living area.

Board of review offers evidence, in the form of property cards for PIN 17-31-214-009-0000 at address 3243 S. Paulina, Chicago, of two improvements at the same address. The contention by the board of review of two improvements is un rebutted by the appellant. However, the board of review does not offer evidence supporting the total assessment for this property and does not offer suggested comparable properties. The board of review also offers confusing and conflicting evidence, including evidence related to a different property at 1955 W. 34th Place, Chicago under PIN 17-31-224-003-0000. The Board gives no weight to the evidence offered by the board of review as to PIN 17-31-224-003-0000 as it relates to a property not at issue. The Board does give weight to the evidence offered by the board of review as to two improvements under PIN 17-31-214-009-0000 at 3243 S. Paulina. The evidence of two improvements at this

address is also un rebutted by the appellant. The appellant offers evidence of one improvement at 3243 S. Paulina. Appellant offers suggested comparable properties to the subject property. Those properties differ from the subject property in square feet of living area, bathrooms, basement or foundation, and garage. Based on the suggested comparable properties by the appellant the Board is not able to find enough similarity to the subject to establish a range of equitable assessments into which the subject property could be placed. While this Board finds that the board of review's evidence failed to support their contention of the correct assessment, the Board does find that the board of review presented credible evidence of two improvements at the subject property which remains unrefuted the appellant. The appellant ultimately had the burden of showing inequity in the assessment process by clear and convincing evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining assessment equity. Accordingly, the Board finds that the appellant failed to show by clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment on this basis is not 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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