FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sarah B Stamatakos
DOCKET NO.: 21-50404.001-R-1
PARCEL NO.: 18-05-413-009-0000

The parties of record before the Property Tax Appeal Board are Sarah B Stamatakos, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. in Chicago; 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:	$14,850
IMPR.:	$113,813
TOTAL:	$128,663

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 2-story dwelling of masonry exterior construction with 5,765 square feet of living area. The dwelling is approximately 67 years old. The home features a full unfinished basement,[1] 5 full and 1 half bathrooms, central air conditioning, 3 fireplaces and a 2-car garage. The property has a 16,500 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on six comparables located within the same assessment neighborhood code as the subject. The comparables consist

[1] The board of review disclosed the subject dwelling has a full unfinished basement, which was not refuted by the appellant.

of class 2-09 dwellings of masonry exterior construction ranging in size from 5,938 to 6,093 square feet of living area. The dwellings are 16 to 29 years old. The comparables have a full or a partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, 3 to 5 bathrooms, 1 to 4 fireplaces and either a 3-car or a 4-car garage. The comparables have improvement assessments that range from $70,385 to $108,663 or from $11.83 to $17.83 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $85,898 or $14.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $128,663. The subject property has an improvement assessment of $113,813 or $19.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. Two comparables are located within the subject's same block or a ¼ of a mile from the subject. The comparables consist of 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 5,534 to 6,086 square feet of living area. The dwellings are 13 to 96 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, 4 to 7 full bathrooms, 1 or 2 half bathrooms, 3 to 5 fireplaces and either a 3-car, a 3.5-car or a 4-car garage. The comparables have improvement assessments ranging from $114,262 to $140,735 or $20.65 to $23.88 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant pointed out the board of review comparables differ from the subject property in age and/or construction type.

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 a total of ten comparable properties for the Board's consideration. The Board finds although the comparables are similar to the subject in dwelling size, each of the comparables significantly differ from the subject in age and present varying degrees of similarity to the subject in other features. Furthermore, the proximity to the subject was only provided for two of the comparables in the record. Nevertheless, these ten comparables have improvement assessments ranging from $70,385 to $140,735 or from $11.83 to $23.88 per square foot of living area. The subject's improvement assessment of $113,813 or $19.74 per square foot of living area falls within the range established by all the comparables in the record. Based on this record, 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.

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: May 20, 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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