



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

APPELLANT: Graham Catlin  
DOCKET NO.: 21-53092.001-R-1  
PARCEL NO.: 18-04-317-026-0000

The parties of record before the Property Tax Appeal Board are Graham Catlin, 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 **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:** \$9,112  
**IMPR.:** \$65,878  
**TOTAL:** \$74,990

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 3,149 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a full basement, 2½ bathrooms, central air conditioning, 2 fireplaces and a 2-car garage. The property has a 10,125 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-78 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 four comparables located within the subject's assessment neighborhood and within 0.47 of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of masonry exterior construction ranging in size from 2,889 to 3,680 square feet of living area. The dwellings are 18 to 27 years

old. The comparables have full basements and no data was provided regarding the finished area. Each comparable has from 1½ to 3½ bathrooms, central air conditioning and a fireplace. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$45,938 to \$80,781 or from \$15.90 to \$24.90 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,033. The subject property has an improvement assessment of \$79,921 or \$25.38 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 subject's assessment neighborhood and within approximately ¼ of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,926 to 3,392 square feet of living area. The dwellings are 19 to 23 years old. Each comparable has a full basement with two having finished area, central air conditioning and either a 2-car or a 2.5-car garage. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$77,509 to \$89,855 or from \$25.39 to \$26.49 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration which are each superior to the subject given the dwellings newer ages, the larger dwelling sizes of five comparables, and/or other features. Nevertheless, the Board gives less weight to the appellant's comparable #1 which appears to be an outlier with its significantly lower improvement assessment relative to the other comparables in the record. The Board also gives less weight to the appellant's comparable #3 due to its significantly larger dwelling size when compared to the subject.

The Board gives more weight to the appellant's comparables #2 and #4 as well as the board of review's comparables which are relatively similar to the subject in location and have varying degrees of similarity to the subject in age and/or other features, including but not limited to three comparables larger bathroom counts. These comparables have improvement assessments ranging from \$69,873 to \$89,855 or from \$20.92 to \$26.49 per square foot of living area. The subject's improvement assessment of \$79,921 or \$25.38 per square foot of living area falls within the range established by these comparables. After considering appropriate adjustments to the most similar comparables for differences from the subject, such as their considerably newer ages

than the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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