FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Luis DeSantiago
DOCKET NO.: 21-53169.001-R-1
PARCEL NO.: 19-03-415-030-0000

The parties of record before the Property Tax Appeal Board are Luis DeSantiago, 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:	$3,780
IMPR.:	$25,500
TOTAL:	$29,280

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 nature of the subject property is somewhat in dispute here. The appellant describes an approximately 97-year-old one-story class 2-03 residence with 1,029 square feet of living area, with masonry construction, on a 3,780 square foot site. In its notes on appeal, the board of review stated that there are actually two improvements on this property, the improvement described in the previous sentence and an additional improvement that is a 61-year-old class 2-03 residence with 1,010 square feet of living area. The board of review further stated that the claimant incorrectly calculated the total improvement average value for the subject by taking the entire improvement value and only dividing it by the 97-year-old improvement. The appellant did not rebut any of these statements or evidence. When reviewing the evidence, the Board of Review appears to be correct based on how much higher the improvement assessment per square foot of $24.78 is than all of the comparables selected by the board of review and the appellant. Based on the board's assertions and the unusually high improvement value per square foot of

$24.78, the Board finds this is a multi-improvement property and will treat it as such for this decision. The subject is located in Chicago, Lake Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. The comparables are located 0.09 to 0.17 miles away from the subject property. The comparables are 81- to 104-year-old one- or 1.5-story class 2-03 residences with masonry construction. The comparables have between 1,045 and 1,225 square feet of living area and have improvement assessments between $11.44 and $13.52 per square foot of living area. The appellant is requesting a total assessment of $17,095.

The county board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,280. For the first of the two improvements that comprise subject property, this improvement has an improvement assessment of $13,500 or $13.12 per square foot of living area. The second improvement has an improvement assessment of $12,000 or $11.88 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. These comparables are located 0.25 miles away from the subject property. The comparables are 81- to 96-year-old one-story residences with masonry, frame, or frame and masonry construction. The comparables have between 1,045 and 1,176 square feet of living area and have improvement assessments between $13.82 and $15.99 per square foot. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not fewer 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.

As an initial matter, the Board will only make a determination based on the 97-year-old property and finds that the appellant did not provide evidence and did not meet its burden of showing a reduction in the second improvement. The Board finds the best evidence of assessment equity of the first improvement to be appellant's comparables #1, #2, and #5 and board of review’s comparables #1 and #4. As for comparables that are not best evidence, appellant’s comparables #3 and #4 are larger than the subject property. Board of review’s comparable #2 has different exterior construction and has a slab foundation while the subject has a basement. Board of review’s comparable #3 has different exterior construction than the subject and is slightly larger. The best comparables had improvement assessments that ranged from $11.44 to $15.99 per square foot of living area. The subject's improvement assessment of $13.12 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Luis DeSantiago, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602