



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nestor Cabello  
DOCKET NO.: 21-53214.001-R-1  
PARCEL NO.: 20-07-211-048-0000

The parties of record before the Property Tax Appeal Board are Nestor Cabello, 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:

<b>LAND:</b>	\$5,000
<b>IMPR.:</b>	\$11,582
<b>TOTAL:</b>	\$16,582

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. Improvement #1 is a 2-story multi-family building of masonry exterior construction with 3,642 square feet of gross building area. The building is approximately 119 years old. Features include a partial basement finished with an apartment and 5 bathrooms. Improvement #2 is a 1-story dwelling of frame exterior construction with 640 square feet of living area.<sup>1</sup> The dwelling is approximately 127 years old. Features of the dwelling include a full basement and 1 bathroom. The subject has a 6,250 square foot site and is located in Chicago, Lake Township, Cook County. Improvement #1 and Improvement #2 are classified as class 2-11 and 2-02 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> Property characteristics for Improvement #2, which was undisclosed in the appellant's appeal petition, were gleaned from computer printouts provided by the board of review and unrefuted by the appellant.

The appellant contends assessment inequity with respect to Improvement #1 only as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. For clarity in the record, the single comparable on the second grid was renumbered as #5. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,028 to 4,362 square feet of gross building area. The buildings range in age from 114 to 126 years old. The comparables each have a full or partial basement, 3 or 4 bathrooms, and two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$7,540 to \$10,500 or from \$2.35 to \$2.66 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced to \$9,032.<sup>2</sup>

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for this property of \$22,000, which includes both improvements. The Board finds neither party provided the allocation of the total improvement assessment to each of the two improvements and utilized the total improvement assessment in their grid analyses. However, computer printouts submitted by the board of review disclosed that the improvement assessment for Improvement #2 is \$2,550 or \$3.98. Therefore, the assessment improvement for Improvement #1 is calculated as \$14,450 or \$3.97 per square foot of gross building area.<sup>3</sup>

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,552 to 2,688 square feet of gross building area. The buildings range in age from 54 to 121 years old. Each comparable has a full basement with two having finished area and 2 to 4 bathrooms. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$10,500 to \$13,985 or from \$4.02 to \$5.29 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

### **Conclusion of Law**

The appellant 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.

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<sup>2</sup> The appellant did not disclose the second improvement situated on the subject property and only reported the square footage in the grid analysis for Improvement #1, so it appears that the requested reduction is for Improvement #1 only.

<sup>3</sup> The board of review provided computer printouts for Improvement #2 only, disclosing the property characteristics and improvement assessment for this dwelling, which were unrefuted by the appellant. The Board has calculated the improvement assessment for Improvement #1 to be \$14,450 (\$17,000 - \$2,550 = \$14,450).

Initially, the Board finds the appellant is requesting a reduction for Improvement #1 only.

The parties submitted nine equity comparables for the Board's consideration. The Board finds the parties' comparables to have varying degrees of similarity to the subject in overall property characteristics. Nevertheless, the Board gives less weight to the appellant's comparable #1, #2, and #4 as well as the board of review comparables due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the board of review comparables #3 and #5 which are more similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in garage amenity and other features. The two best comparables have improvement assessments of \$9,600 or \$2.45 and \$2.66 per square foot of gross building area, respectively. The subject's improvement assessment of \$14,450 or \$3.97 per square foot of gross building area falls above the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated that Improvement #1 was inequitably assessed and a reduction in its improvement assessment, commensurate with the appellant's request, is justified.

For clarity, the Board finds the improvement assessments of the two improvements should be \$9,032 for Improvement #1 and \$2,550 for Improvement #2 which results in a total improvement assessment for the subject property of \$11,582.

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.



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Chairman



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Member



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Member



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Member



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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:

January 20, 2026

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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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