



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

APPELLANT: Jorge Ocampo
DOCKET NO.: 21-53252.001-R-1
PARCEL NO.: 20-05-307-017-0000

The parties of record before the Property Tax Appeal Board are Jorge Ocampo, 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 **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: \$3,278
IMPR.: \$14,721
TOTAL: \$17,999

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 3-story multi-family building of masonry exterior construction with 4,959 square feet of living area. The home is approximately 133 years old. Features include a full basement finished with an apartment.¹ The property has a 3,450 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject parcel was purchased on December 6, 2018 for a price of \$135,000. The property was reported to have been purchased from Robert Zubrzycki and the parties to the transaction were

¹ The subject's description was gleaned from Section III of the appellant's appeal petition and the evidence presented by the board of review.

not related. The property was reported to have been sold through a realtor, RE/MAX Action, by agent Amanda Kratky and was advertised for sale for 4 months in a Multiple Listing Service (MLS). The appellant submitted a copy of the signed settlement statement which reiterated the sale price of \$135,000 as well as disclosing the settlement date to be December 11, 2018 and commissions being paid to one entity. The settlement statement reported the seller to be Municipal Trust and Savings Bank Tr # 1481, with Robert Zubrzycki listed as an additional seller. The evidence provided by the appellant also included a signed copy of the trustee deed which disclosed the sale consisted of two parcels.

The appellant's brief indicated that the second parcel, Property Index Number 20-05-307-017, was not being appealed and its value was being deducted from the total sale price of the two parcels. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of the parcel under appeal of \$107,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,999. The subject's assessment reflects a market value of \$179,990 or \$36.30 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparables with the same assessment neighborhood code as the subject. The comparables have sites with either 3,000 or 3,125 square feet of land area. The properties are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,320 to 2,400 square feet of living area. The buildings range in age from 127 to 138 years old. One comparable has a full basement with finished area and two comparables each have a slab foundation. One comparable has a 2-car garage. The comparable properties sold from July 2018 to March 2020 for prices ranging from \$105,000 to \$145,000 or from \$43.75 to \$109.85 per square foot of living area, land included. In the grid analysis, the board of review reported the subject sold on December 12, 2018 for a price of \$116,949, without further explanation. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

This record contains the sale of the subject and three suggested comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to the sale of the subject which occurred in December 2018, over two years prior to the subject's January 1, 2021 assessment date under appeal and less likely to reflect the market conditions as of the subject's

lien date. The Board also gives less weight to board of review comparable #2 which sold in July 2018, less proximate to the subject's 2021 lien date at issue than the two remaining comparable sales in this record.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3. The comparables are each located in the subject's assessment neighborhood code and sold proximate in time to the subject's assessment date under appeal. These comparables are similar to the subject in lot size, design/class and age with varying degrees of similarity in dwelling size and other features which would require appropriate adjustments for these differences to make them more equivalent to the subject. These properties sold for prices of \$105,000 and \$107,000 or \$43.75 and \$74.31 per square foot of living area, land included. The subject's assessment reflects a market value of \$179,990 or \$36.30 per square foot of living area, land included, which falls above the two best comparable sales in this record on an overall value basis and below on a per square foot basis. The subject's higher estimated market value, based on its assessment, is logical based on its larger dwelling size and basemen foundation, when compared to the two best comparables. Based on the market value evidence in this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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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