



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eddie Sewell
DOCKET NO.: 21-53902.001-R-1
PARCEL NO.: 15-15-423-024-0000

The parties of record before the Property Tax Appeal Board are Eddie Sewell, 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:	\$2,992
IMPR.:	\$21,985
TOTAL:	\$24,977

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 6,300 square foot site improved with two dwellings: a 1-story class 2-03 dwelling with 1,178 square feet of living area and a class 2-02 dwelling with 946 square feet of living area.¹ The class 2-03 dwelling is approximately 85 years old and features a basement. The class 2-02 is approximately 93 years old and features a concrete slab foundation. The property is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-02 and 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject property was found in the board of review's Notes on appeal which disclosed the subject is a multi-improvement property with a combined building area of 2,124 square feet, which was not refuted by the appellant.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal, however, the appellant referenced only one of the two dwellings located on the subject parcel in the analysis. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code and within 0.93 of a mile from the subject property. The comparables are improved with 1-story class 2-02 dwellings of frame and masonry exterior construction ranging in size from 952 to 992 square feet of living area. The homes range in age from 65 to 98 years old. Each comparable has a basement and one or two fireplaces. Three dwellings each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$13,492 to \$14,195 or from \$13.60 to \$14.52 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$16,692 or \$7.86 per square foot of living area when using the combined total area of 2,124 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,977. The subject property has an improvement assessment of \$21,985 or \$10.35 per square foot of living area when using the combined living area of the two dwellings of 2,124 square feet. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code and within ¼ of a mile from the subject property. The comparables are improved with 1-story class 2-03 dwellings of frame exterior construction ranging in size from 1,075 to 1,146 square feet of living area. The homes range in age from 94 to 103 years old. Each comparable has a basement and two dwellings have a 2-car garage. The comparables have improvement assessments ranging from \$12,941 to \$16,044 or from \$11.29 to \$14.92 per square foot of living area.

The board of review also submitted a computer printout with property details for the subject's class 2-03 dwelling. Based on this evidence, the board of review requested the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds the subject property is improved with two dwellings with a combined living area of 2,124 square feet. Neither party provided individual improvement assessments for each home nor did they prepare a separate equity analysis for each dwelling.

The appellant submitted five class 2-02 equity comparables and the board of review submitted four class 2-03 equity comparables for the Board's consideration. The comparables have improvement assessments ranging from \$12,941 to \$16,044 or from \$11.29 to \$14.92 per square

foot of building area. The subject's improvement assessment of \$21,984 or \$10.35 per square foot of combined building area falls above the range established by the comparables in this record on an overall improvement basis and below the range of the comparables on a per square foot basis. The subject's higher overall improvement assessment and lower per square foot assessment is logical since the subject property has two dwellings with a combined living area greater than each of the parties' one improvement property comparables. Therefore, after considering appropriate adjustments to the comparables for differences from the subject, 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:

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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