



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

APPELLANT: Maria Asimakopoulos  
DOCKET NO.: 21-56901.001-R-1 through 21-56901.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Maria Asimakopoulos, the appellant, by attorney Joel R. Monarch, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is mandated. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-56901.001-R-1	13-12-116-033-0000	10,000	24,494	\$34,494
21-56901.002-R-1	13-12-116-034-0000	10,000	24,494	\$34,494

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the 2021 tax year assessments for Property Identification Numbers (PIN) 13-12-116-033-0000 and 13-12-116-034-0000. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

A 4,515 square feet, two-story masonry building on a 6,250 square feet lot in Chicago of Jefferson Township, Cook County constitutes the subject property. The 69-year-old, class 2-11 property under the Cook County Real Property Assessment Classification Ordinance contained five bathrooms and a partial basement but no air conditioning, fireplace, or garage.

The appellant contests as the basis of the appeal the equity of the combined subject improvement assessment of \$54,180. Contending the overall improvement assessment should be reduced to \$10.46 per improvement square foot to be uniform, the appellant placed into evidence five class 2-11 properties within two blocks of the subject as potential comparators for assessment equity. The suggested comparables had buildings 69 to 82 years old, a full basement, and four bathrooms.

Additionally, the appellant's selections ranged between 3,946 and 4,566 in living square footage and \$9.88 and \$10.87 per square foot in improvement assessment.

In response, the board of review countered that PIN 13-12-116-033-0000's subject improvement assessment of \$27,090, or \$12.00 per living square foot, was equitable in its "Notes on Appeal." While the county board of review acknowledged that \$12.00 per improvement square foot was the "pro-rated" assessment, the board of review supplied information on properties that mirrored the attributes of the combined PINs. Specifically, the county board of review defended the \$37,090 assessment for PIN 13-12-116-033-0000 with four two-story masonry improvements within a quarter mile of the subject to show uniform assessment. The board of review's preferred comparators featured no garage to a 2.5-car garage, a full basement, and three to four full bathrooms. These properties were 67 to 72 years in building age; 3,392 to 4,355 square feet in living area; and \$12.23 to \$15.43 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends 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; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of demonstrably similar properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

Because the county board of review's evidence consisted of properties that either significantly deviated from the subject improvement in size or air conditioning inclusion, PTAB finds the appellant supplied the most comparable properties relative to the subject improvement. Appellant comparables ##3 through #5 in particular best resembled the subject and therefore establish the range of equitable assessments for the subject. All of these best comparators mirrored the subject in terms of air conditioning exclusion and mitigated their one fewer bathroom with a better basement. Given these similarly situated comparators, PTAB finds the range of equitable assessments for the subject runs from \$10.36 to \$10.87 per improvement square foot. As the subject's \$12.00 per improvement square foot assessment is greater than this equitable range, PTAB concludes the appellant proved assessment inequity by clear and convincing evidence and a reduction in the total assessment for the combined PINs to \$68,988 is merited.

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



\_\_\_\_\_  
Member



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Member

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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:

February 17, 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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