



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

APPELLANT: William Kurth
DOCKET NO.: 22-23374.001-R-1
PARCEL NO.: 06-07-311-023-0000

The parties of record before the Property Tax Appeal Board are William Kurth, 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: \$6,004
IMPR.: \$37,000
TOTAL: \$43,004

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 2022 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 1-story townhome dwelling of masonry exterior construction. The building is duplex in style with each unit having 1,044 square feet of living area, or a combined total square footage of 2,088.¹ The building is approximately 49 years old and also features an unfinished basement and two 1-car garages. The property has an approximately 11,182 square foot site and is located in Elgin, Hanover Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the photograph of the subject property, submitted by the appellant, depicts one building consisting of two total units with separate entry ways and two attached 1-car garages. The board of review's grid also disclosed the subject's "Size – Square Feet" to be "1,044/1,044," suggesting the parcel includes the entire building with both townhome units.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code and within 0.65 of a mile from the subject property. The comparables are improved with class 2-95 dwellings situated in a 2-story multi-family building of masonry exterior construction.² The comparable dwellings range in size from 1,064 to 1,200 square feet of living area and are 39 or 41 years old. Three comparables have a basement and two comparables have concrete slab foundations. One dwelling has central air conditioning and each home has one fireplace. The comparables have improvement assessments of \$8,000 and \$10,000 or from \$7.52 to \$9.35 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$8,780 or \$4.21 per square foot of living area, based on 2,088 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,004. The subject property has an improvement assessment of \$37,000 or \$17.72 per square foot of living area.³ In support of its contention of the correct assessment the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. Board of review comparable #4 is a duplicate of comparable #1 and shall not be further discussed or analyzed. The comparables are improved with 1-story or 2-story dwellings⁴ of frame or frame and masonry exterior construction ranging in size from 992 to 1,719 square feet of living area. The homes are 48 or 49 years old. Each comparable has an unfinished basement, central air conditioning and a 1-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$15,000 to \$17,000 or from \$9.89 to \$16.13 per square foot of living area. 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.

Initially, the Board finds the subject's improvement assessment of \$37,000 appears to reflect both of the townhome units associated with the subject's parcel number. The appellant submitted a photograph depicting a 2-unit building while the board of review's grid analysis reported two equal measurements in the line for the subject's dwelling size.

² The Board finds the best description of the appellant's comparables was from the photographs of the comparable properties, submitted by the appellant, which depict each to be a 2-story multi-family building.

³ Based on the combined square footage of 2,088.

⁴ The board of review's submission excluded any information regarding the classification of its comparables.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in design, are located in multi-family buildings, lack a basement foundation and/or lack a garage when compared to the subject. The Board gives less weight to board of review comparable #3 which is less similar to the subject in dwelling size and has a 2-story design.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and features. These two comparables have improvement assessments of \$15,000 and \$16,000 or \$12.69 and \$16.13 per square foot of living area. The subject's improvement assessment of \$37,000 or \$17.72 per square foot of living area falls above the range established by the best comparables in this record. However, the subject's assessment reflects both units located on the subject's parcel and after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is logical. Thus, on this record, 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: _____

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: _____

November 25, 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

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