FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michelle Taylor
DOCKET NO.: 22-31816.001-R-1
PARCEL NO.: 02-13-102-013-0000

The parties of record before the Property Tax Appeal Board are Michelle Taylor, 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:

LAND:	$7,202
IMPR.:	$17,622
TOTAL:	$24,824

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 dwelling of frame exterior construction with 1,248 square feet of living area.[1] The dwelling is approximately 61 years old. Features include a partial basement, central air conditioning, and a 2-car garage. The property has a 9,002 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement 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. The comparables are improved with 1-story, class 2-03 homes of frame exterior construction ranging in size from

[1] The only description of the subject property was submitted by the appellant and unrefuted by the board of review.

1,302 to 1,414 square feet of living area. The dwellings range in age from 56 to 65 years old. One comparable has a partial basement and four comparables have either as slab or crawl space foundation. Four comparables each have central air conditioning. Each comparable has one or two fireplaces. Four comparables each have a 1-car garage. The comparables have improvement assessments ranging from $18,408 to $20,249 or from $13.91 to $14.49 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment the reduced to $17,622 or $14.12 per square .

The board of review did not submit its "Board of Review Notes on Appeal," but did provide a supplement sheet with three selected comparables. The appellant's submission included a copy of the "Cook County Board of Review" final decision dated June 15, 2023 which disclosed the subject has a total assessment of $28,754. The petition filed by the appellant also depicted that the subject has an improvement assessment of $21,552 or $17.27 per square foot of living area.

The board of review, with respect to the assessment inequity argument, did not submit any evidence on the Property Tax Appeal Board's prescribed forms as required by section 16-165 of the Property Tax Code and sections 1910.40(a) and 1910.80 of the rules of the Property Tax Appeal Board (See 35 ILCS 200/16-165 & 86 Ill.Admin.Code §1910.40(a) and §1910.80) but included evidence titled "Board of Review Analysis/Evidence Sheet" prepared by Elizabeth Alvarez. The board of review provided limited data for the comparables utilized in the analysis/evidence sheet, notwithstanding the fact that PTAB's prescribed forms were not provided. Standing Order No. 2 issued by the Property Tax Appeal Board states in part:

> All parties are ordered to use PTAB's prescribed forms whether a party is filing by paper or through the e-filing portal (abbreviated "EFP" in PTAB's rules). Any party not complying with PTAB's rules will be subject to sanctions.

This directive is mandatory for staff of the Property Tax Appeal Board. In accordance with Standing Order No. 2, the appellant's Analysis/Evidence Sheet is given no weight in determining the correct assessment of the subject property and will not be further discussed.

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). Based on this limited record, the Board finds that the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

The Board finds the only evidence of assessment equity was submitted by the appellant. These five equity comparables have improvement assessments ranging from $18,408 to $20,249 or from $13.91 to $14.49 per square foot of living area. The subject's improvement assessment of $21,552 or $17.27 falls above the range established by the comparables in this record and is excessive considering differences between it and the comparables. Based on this limited record and after considering adjustments for differences to the comparables when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's request, is 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: September 15, 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

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