FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Digant Shah
DOCKET NO.: 22-33636.001-R-1
PARCEL NO.: 12-22-316-035-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Digant Shah, 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, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$4,180
IMPR.:	$22,819
TOTAL:	$26,999

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 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 1,584 square feet building of frame and masonry construction on a 4,644 square feet lot in Franklin Park, Leyden Township, Cook County. The 75-year-old home, a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance, featured one bathroom, a full basement, and a garage. On the petition, the appellant represented that the subject property last sold in April 1994 for $124,000 and that assessment equity was the basis of the appeal.

Arguing the $22,819 subject improvement assessment is inequitable, the appellant contends the rate should be lowered to $12.04 per improvement square foot to be on par with those of similar properties. To show nonuniformity, the appellant selected five class 2-05 properties within .41 miles of the subject with improvement assessments between $10.73 and $12.95 per living square foot. The appellant's suggested comparables featured one or two fireplaces, no garage to a twocar garage, and one to 2.5 bathrooms. These potential comparators varied from 67 to 75 years in building age and from 1,292 to 1,762 square feet in improvement size.

The board of review countered that the subject improvement assessment of $22,820, or $14.41 per living square foot, was equitable in its "Notes on Appeal." In defense of the $26,999 total subject assessment, the county board of review nominated four buildings within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a full basement, a 1.5- to 2.5-car garage, and 1.5 to three bathrooms. These properties were also between 74 and 77 years in building age; between 1,418 and 1,696 square feet in living area; and between $14.66 and $18.41 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 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment documentation for the year in question of similarly situated properties with compelling proximity to, and lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties' submissions, board of review comparable #1 and appellant comparables #1, #4, and #5 compared most favorably to the subject and thereby constitute the best evidence of assessment equity in this record. Appellant comparable #5 was most similar to the subject in living space and bathroom count, though it was inferior to the subject because it lacked the subject's garage, for which its two fireplaces did not fully compensate. Meanwhile, appellant comparable #4's extra bathroom and fireplaces alleviated its inferior basement relative to the subject improvement. Finally, appellant comparable #1 was superior to the subject with its extra half bathroom, air conditioning, and fireplace inclusion, which offset the comparator's inferior basement. By contrast, each of the board of review comparables was significantly superior to the subject—except comparable #1, which was inferior because it lacked some of the subject's living area, though it included an extra half bathroom. Because the subject assessment of $14.41 per improvement square foot lands within the equitable range of $10.73 to $14.66 per improvement square foot, PTAB concludes the appellant did not demonstrate inequitable assessment by clear and convincing evidence and a reduction commensurate with the appellant's request 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: February 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Digant Shah, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602