



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

APPELLANT: Yvette Gonzalez  
DOCKET NO.: 22-33686.001-R-1  
PARCEL NO.: 12-25-301-026-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Yvette Gonzalez, 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:** \$6,845  
**IMPR.:** \$23,154  
**TOTAL:** \$29,999

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 1,296 square foot masonry building on a 5,070 square foot parcel in Elmwood Park, Leyden Township, Cook County. The 94-year-old structure, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, contained one bathroom, a full basement, and a two-car garage. In the petition before the Property Tax Appeal Board (PTAB), the appellant indicated the subject last sold in June 2019 for \$250,000 and selected assessment equity as the basis of the appeal.

Contesting the \$23,154 subject improvement assessment as inequitable, the appellant requests PTAB reduce the assessment rate to \$13.71 per improvement square foot instead. To show the subject assessment's nonuniformity, the appellant proposed five class 2-03 properties within .44 miles of the subject as equity comparables. These suggested comparators each had two fireplaces, one to two bathrooms, and a full basement. The appellant's selections also ranged between 80 and

95 years in building age; 1,418 and 1,537 in living square footage; and \$11.95 and \$14.36 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$23,155, or \$17.87 per living square foot in its “Notes on Appeal.”<sup>1</sup> In defense of the \$29,999 total subject assessment, the county board of review introduced into evidence four one-story buildings on the subject’s block with improvement assessments from \$20.46 to \$21.64 per square foot. The board of review’s preferred comparables all featured one or two bathrooms, a full basement, and no air conditioning (except submission #3). These properties were 94 years old in building age and from 1,101 to 1,132 square feet in improvement size.

### **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 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 showing the compelling proximity and lack of distinguishing characteristics of the assessment comparables relative to 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.

As the properties most similar to the subject improvement, board of review comparables #1 and #3 and appellant comparable #1 circumscribe the range of equitable subject assessments. Board of review comparables #1 and #3 compensated for their relatively smaller improvements with an extra bathroom and air conditioning, respectively. Meanwhile, appellant comparable #1 was superior to the subject in that it had more living and garage space and two fireplaces. Given these comparables, the subject would be equitably assessed anywhere between \$11.95 and \$21.59 per improvement square foot. Because the subject’s \$17.87 per living square foot improvement assessment falls within this range, PTAB finds the appellant did not produce the requisite clear and convincing evidence to justify a reduction in the subject assessment.

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<sup>1</sup> PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant petitions. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

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:

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

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