



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

APPELLANT: James Clark
DOCKET NO.: 22-33708.001-R-1
PARCEL NO.: 12-26-413-031-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Clark, 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: \$4,594
IMPR.: \$28,670
TOTAL: \$33,264

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

A 1,763 square feet, multi-level frame building on a 4,375 square feet lot in River Grove of Leyden Township, Cook County constitutes the subject property. The 94-year-old, class 2-03 residence per the Cook County Real Property Assessment Classification Ordinance included 1.5 bathrooms, central air conditioning, and a partial basement. The appellant represented that the subject last sold in October 1990 for \$135,000 and that assessment equity was the basis of the appeal.

Contesting the \$28,670 subject improvement assessment as inequitable, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$9.79 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant proposed five class 2-03 properties in the subject's neighborhood as equity indicators. These suggested comparators had a full basement or slab foundation, one or two fireplaces, and one or two bathrooms. The appellant's selections ranged between 97 and 111 years in building

age; 1,454 and 1,789 square feet in living area; and \$8.92 and \$10.74 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$33,405 in its “Notes on Appeal.”¹ The county board of review further explained that the “subject is a multi-improvement. The attorney provided an incorrect BAVPSF price because they are not acknowledging the 2nd improvement. Please see correct prices for both improvements: 1st imp: 2-03 (\$20,662AV/1,763sqft= \$11.72). 2nd imp: 2-02 (\$8,009AV/556sqft= \$14.40). The Board provided comps only for the 1st improvement as did the attorney.” In defense of the \$33,264 total subject assessment, the county board of review nominated four properties in the subject’s subarea as assessment comparators. The board of review’s preferred comparables all featured a full basement, no fireplaces, one or two bathrooms, and a two- or 2.5-car garage. These properties had buildings between 93 and 100 years in age and between 1,629 and 1,749 in improvement square footage with improvement assessments from \$12.44 to \$14.97 per square foot.

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). 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 sufficiently similar properties showing the 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.

PTAB first acknowledges the county board of review’s representation that the subject assessment encompasses two improvements, and that the relevant improvement assessment rate for the subject is \$11.72 per living square foot. Because the appellant did not rebut the board of review’s assertion and submitted properties similar to the subject property as equity comparables, PTAB credits the board of review’s asserted \$11.72 per square foot improvement assessment as correct. With this understanding, PTAB finds the board of review submitted the properties most comparable to the subject improvement in comparables #1, #3, and #4. Not only were these comparators the only properties in evidence that featured air conditioning, like the subject, these

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

comparables were similar to the subject in living area. Where the comparable lacked some of the subject's livable square footage, as in the case of board of review comparable #4, that property mitigated the deficiency with a garage and an extra bathroom. Given these properties, PTAB finds the range of equitable assessments for the subject runs from \$12.44 to \$14.97 per improvement square foot. Because the subject's \$11.72 per improvement square foot assessment falls below this range, PTAB concludes the appellant failed to prove assessment inequity by clear and convincing evidence and a reduction in the 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:

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

James Clark, 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