



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

APPELLANT: Raul Perez  
DOCKET NO.: 22-33733.001-R-1  
PARCEL NO.: 12-27-114-045-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Raul Perez, 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:** \$3,938  
**IMPR.:** \$18,789  
**TOTAL:** \$22,727

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 1,037 square feet, one-story masonry building on a 4,375 square feet lot in Franklin Park, Leyden Township, Cook County constitutes the subject property. The 65-year-old, class 2-03 home per the Cook County Real Property Assessment Classification Ordinance included two bathrooms, central air conditioning, and a full basement. The appellant represented that the subject last sold in February 2015 for \$195,000 and that assessment equity was the basis of the appeal.

Contesting the \$18,789 subject improvement assessment as inequitable, the appellant requests PTAB reduce the assessment rate to \$13.94 per improvement square foot instead. To show the subject assessment's nonuniformity, the appellant proposed five class 2-03 properties within .63 miles of the subject as equity comparables. These suggested comparators each had two fireplaces, one bathroom, and a full basement or slab foundation. The appellant's selections were 73 or 75

years in building age; between 1,048 and 1,237 in living square footage; and between \$12.24 and \$14.69 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$18,790, or \$18.12 per living square foot in its “Notes on Appeal.”<sup>1</sup> In defense of the \$22,727 total subject assessment, the county board of review introduced into evidence four one-story buildings in the subject’s subarea with improvement assessments from \$18.83 to \$19.68 per square foot. The board of review’s preferred comparables all featured one or two bathrooms, a full basement, and a two- or three-car garage. These properties ranged from 62 to 66 years in building age and 1,081 to 1,157 square feet in improvement area.

### **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 did not surpass this burden of proof.

In this record, board of review comparable #2 and appellant comparables #1 and #3 compare most favorably to the subject improvement and therefore establish the range of equitable assessments for the subject improvement. Board of review comparable #2 was the only submission that featured air conditioning, like the subject, and otherwise traded off one full bathroom for a garage. By contrast, appellant comparables #1 and #3 somewhat alleviated the lack of air conditioning with more living and garage space and two fireplaces. Given these properties, PTAB finds the range of equitable assessments for the subject runs from \$12.24 to \$19.68 per improvement square foot. Because the subject’s \$18.12 per improvement square foot assessment falls within this range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the assessment is not justified.

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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

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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