



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

APPELLANT: Jeff Kleven
DOCKET NO.: 22-35229.001-R-1
PARCEL NO.: 09-26-208-022-0000

The parties of record before the Property Tax Appeal Board are Jeff Kleven, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$10,101
IMPR.: \$31,502
TOTAL: \$41,603

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 is improved with a one-story dwelling of masonry exterior construction containing 1,516 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, two bathrooms and a 2-car garage. The property has a 7,770 square foot site located in Park Ridge, Maine Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,256 to 1,712 square feet of living area and are 62 to 67 years old. Two comparables have full basements, one comparable has a partial basement

and two comparables have slab foundations. Each property has 1 or 1½ bathrooms and one or two fireplaces. Two comparables have central air conditioning and four comparables have a 1-car or 2-car garage. These properties have the same neighborhood code as the subject and are located from .03 to .64 of a mile from the subject. Their improvement assessments range from \$20,080 to \$31,250 or from \$15.26 to \$18.36 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$26,727.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,603. The subject property has an improvement assessment of \$31,502 or \$20.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of three class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,513 to 1,656 square feet of living area and one class 2-78 property improved with a two-story dwelling of masonry exterior construction with 3,111 square feet of living area. The homes are 14 to 68 years old. Each property has a full basement, two finished with recreation rooms, central air conditioning, one or two fireplaces and 2, 2½, or 3½ bathrooms. Three comparables each have a two-car garage. These properties have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$35,978 to \$78,080 or from \$23.78 to \$26.12 per square foot of living area. The board of review asserted that the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables to support their respective positions. The Board gives less weight to appellant's #1 and #5 due to differences from the subject in foundation and the fact neither property has central air conditioning, which is a feature of the subject. The Board gives less weight to appellant's comparable #4 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #3 due to differences from the subject in style, age and size. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #1, #2 and #4 that range in size from 1,296 to 1,656 square feet of living area and are 62 to 68 years old. The comparables have varying degrees of similarity to the subject and would require adjustments to make them more equivalent to the subject property. Appellant's comparable #2 has ½ less bathroom than the subject and no garage and would require upward adjustments for these differences from the subject property. Appellant's comparable #3 has one less bathroom than the subject and no central air conditioning and requires upward adjustments

for these dissimilarities from the subject. Board of review comparable #2 has no garage and would need an upward adjustment for this difference from the subject. Conversely, board of review comparables #1 and #2 each have an additional ½ bathroom that the subject does not have requiring downward adjustments. These five comparables have improvement assessments that range from \$22,770 to \$43,250 or from \$18.13 to \$26.12 per square foot of living area. The subject's improvement assessment of \$31,502 or \$20.78 per square foot of living area falls within the range established by the best comparables in this record demonstrating the subject is being equitably assessed. Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: _____

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

AGENCY

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

APPELLANT

Jeff Kleven, 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