



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

APPELLANT: Jimmy Vachachira  
DOCKET NO.: 22-38544.001-R-1  
PARCEL NO.: 09-30-409-012-0000

The parties of record before the Property Tax Appeal Board are Jimmy Vachachira, 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, 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:** \$6,520  
**IMPR.:** \$22,637  
**TOTAL:** \$29,157

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 consists of a 1-story dwelling of masonry exterior construction with 1,763 square feet of living area. The dwelling is approximately 50 years old. Features include a slab foundation and 2 bathrooms. The property has a 10,032 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and from 0.10 of a mile to 1.77 miles from the subject. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,531 to 1,652 square feet of living area. The homes range in age from 64 to 70 years old. The comparables have either a crawl

space or slab foundation. Each comparable has from 1 to 2 bathrooms. Two comparables each have central air conditioning. Each comparable has one or two fireplaces and a 2-car garage. The comparables have improvement assessments ranging from \$13,500 to \$20,067 or from \$8.82 to \$12.15 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" depicting a final assessment of \$29,158. However, the appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2022 tax year disclosing the subject has a total assessment of \$29,157. The subject has an improvement assessment of \$22,637 or \$12.84 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 located within the subject's assessment neighborhood. Two comparables are on the same block and along the same street as the subject property and two comparables are ¼ of mile from the subject. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,224 to 1,357 square feet of living area. The homes are either 46 or 47 years old. Each comparable has a full basement and 1.5 bathrooms. Three comparables each have a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$22,479 to \$24,494 or from \$17.34 to \$20.01 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is located 1.77 miles from the subject, less proximate in location than other comparables in this record. The Board gives less weight to the appellant's comparable #2 which has a dissimilar 1.5-story design, when compared to the subject's 1-story design. The Board also gives less weight to the board of review comparables which differ substantially from the subject in dwelling size and present full basements, in contrast to the subject's slab foundation.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #4, and #5 which are similar to the subject in location, design/class and dwelling size with varying degrees of similarity in age, bathroom count, garage amenity, and other features. Each of the best comparables is a substantially older home than the subject. The best comparables have improvement assessments ranging from \$15,987 to \$20,067 or from \$9.64 to \$12.15 per square

foot of living area. The subject's improvement assessment of \$22,637 or \$12.84 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, including the subject's newer age, larger dwelling size, and/or larger bathroom count relative 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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: January 20, 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

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