



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

APPELLANT: Kevin Costello
DOCKET NO.: 22-38647.001-R-1
PARCEL NO.: 09-36-327-040-0000

The parties of record before the Property Tax Appeal Board are Kevin Costello, 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: \$13,537
IMPR.: \$47,028
TOTAL: \$60,565

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 1.5-story dwelling of frame and masonry exterior construction containing 2,444 square feet of living area. The dwelling is approximately 81 years old. Features of the property include an unfinished full basement, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 7,963 square foot site in Park Ridge, Maine Township, Cook County. The subject is a class 2-04 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 2-04 properties improved with 1-story or 1.5-story dwellings of frame and masonry exterior construction that range in size from 1,991 to 2,541 square feet of living area. The homes are 67 to 96 years old. Each comparable has a full or partial basement,

one or two fireplaces, 2 or 2½ bathrooms, and a 1-car, 1.5-car, 2-car or 2.5-car garage. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject and are located from .21 to 1.01 miles from the subject property. Their improvement assessments range from \$25,052 to \$46,375 or from \$12.38 to \$18.25 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$35,902.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,565. The subject property has an improvement assessment of \$47,028 or \$19.24 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-04 properties improved with 1.5-story dwellings of frame and masonry exterior construction that range in size from 1,876 to 2,254 square feet of living area and are 70 to 95 years old. Each property has a full basement, two being finished with formal recreation rooms, and a two-car garage. Two comparables each have one fireplace and two comparables have central air conditioning. The comparables have 1½, 2 or 3 bathrooms. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. Their improvement assessments range from \$36,695 to \$49,375 or from \$19.56 to \$21.91 per square foot of living area.

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 eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to its more distant location from the subject property. The Board gives less weight to appellant's comparable #3 due to its distant location from the subject and its different 1-story design.

Appellant's comparable #2 and #4 as well as board of review comparables #2 and #3 are older and smaller than the subject ranging in age from 94 to 96 years old and ranging in size from 1,876 to 2,153 square feet of living area whereas the subject is 81 years old and contains 2,444 square feet of living area. These four comparables would require upward adjustments for size and age to make them more equivalent to the subject for these differences. Their improvement assessments range from \$26,654 to \$42,375 or from \$12.38 to \$20.84 per square foot of living area. The subject's improvement assessment of \$47,028 or \$19.24 per square foot of living area is above the range of the total improvement assessments but within the range on a per square of living area basis of these comparables. The subject's overall higher improvement assessment is appropriate given the dwellings larger size and newer age relative to these properties.

The Board finds the comparables most like the subject property in terms of age and size are appellant's comparable #5 and board of review comparable #1 that have 2,541 and 2,254 square feet of living area and are 81 and 70 years old respectively. These two comparables have improvement assessments of \$46,375 and \$49,375 or \$18.25 and \$21.91 per square foot of living area, respectively. The subject's improvement assessment of \$47,028 or \$19.24 per square foot of living area is bracketed by the comparables most like the subject in age and size demonstrating the subject is being equitably assessed.

Based on this record 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

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