



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

APPELLANT: Susan Blihovde
DOCKET NO.: 22-39061.001-R-1
PARCEL NO.: 02-23-111-005-0000

The parties of record before the Property Tax Appeal Board are Susan Blihovde, 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: \$5,364
IMPR.: \$57,636
TOTAL: \$63,000

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 an 8,940 square foot site improved with a two-story dwelling of frame construction containing 3,128 square feet of living area. The dwelling is approximately 10 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage. The property is in Palatine, Palatine Township, Cook County. The subject is a class 2-78 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 composed of class 2-78 properties improved with two-story dwellings of frame construction that range in size from 3,215 to 3,608 square feet of living area and are 15 to 22 years old. Each comparable has a full basement, central air conditioning, one fireplace, 2½ or

3½ bathrooms, and a 2-car or 2.5-car garage. The comparables have the same neighborhood code as the subject property and are located from .06 to .74 of a mile from the subject property. Their improvement assessments range from \$47,294 to \$54,437 or from \$13.36 to \$15.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$45,982.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,000. The subject property has an improvement assessment of \$57,636 or \$18.43 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 consisting of class 2-78 properties improved with two-story dwellings of frame construction that range in size from 2,886 to 3,205 square feet of living area. The homes are 4 or 7 years. Two comparables have unfinished full basements and one comparable has a slab foundation. Each property has central air conditioning, 3½ bathrooms, and a 2-car garage. Two comparables each have one fireplace. The comparables have the same neighborhood code as the subject property and are in the same block as the subject or in the "subarea." The comparables have improvement assessments ranging from \$64,952 to \$69,489 or from \$20.27 to \$24.08 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 Board finds the best evidence of assessment equity to be appellant's comparable #5 and board of review comparables #1 and #2 that are most similar to the subject in age, size and features. These three comparables range in size from 3,133 to 3,215 square feet of living area and are 7 or 15 years old. These comparables have improvement assessments that range from \$48,778 to \$65,778 or from \$15.17 to \$21.00 per square foot of living area. The subject's improvement assessment of \$57,636 or \$18.43 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given appellant's comparables #1 through #4 due to differences from the subject in dwelling size and/or age. Less weight is given board of review comparable #3 due to differences from the subject in foundation. 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

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

APPELLANT

Susan Blihovde, 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