FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anna Goumas
DOCKET NO.: 22-39345.001-R-1
PARCEL NO.: 09-13-118-004-0000

The parties of record before the Property Tax Appeal Board are Anna Goumas, 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:	$6,727
IMPR.:	$29,272
TOTAL:	$35,999

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 5,850 square foot site improved with a multi-level single family dwelling of frame and masonry exterior construction that contains 1,518 square feet of living area. The dwelling is approximately 56 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, 1½ bathrooms, and a 1-car garage. The property is in Morton Grove, Maine Township, Cook County. The subject is a class 2-34 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 2-34 properties improved with multi-level dwellings of frame and masonry construction that range in size from 1,578 to 1,762 square feet of living area and are 56 to 64 years old. Four comparables are reported to have partial basements and three comparables have central air conditioning. Each property has one or two fireplaces and a 1-car, 1.5-car or 2-car garage. The comparables also have 1, 1½, 2, or 2½ bathrooms. These properties have the same neighborhood code as the subject and are located from .31 to .55 of a mile from the subject property. The comparables have improvement assessments ranging from $24,488 to $28,306 or from $15.52 to $16.37 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $24,212.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $35,999. The subject property has an improvement assessment of $29,272 or $19.28 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 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction that have either 1,536 or 1,559 square feet of living area and are 55 or 57 years old. Each property has a partial basement with a formal recreation room, central air conditioning, 2 or 2½ bathrooms, and a 2-car garage. The board of review indicated comparable #1 has other improvements but provided no other descriptive information. The comparables have the same assessment neighborhood code as the subject and are located in the same block as the subject property. Their improvement assessments range from $31,468 to $33,410 or from $20.18 to $21.43 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 the board of review comparables that are more similar to the subject in location, age and/or size than are the comparables submitted by the appellant. These three comparables have ½ or 1 more bathroom than the subject and larger garages than the subject indicating each comparable would require a downward adjustment to the property more equivalent to the subject for these differences. These comparables have improvement assessments that range from $31,468 to $33,410 or from $20.18 to $21.43 per square foot of living area. The subject's improvement assessment of $29,272 or $19.28 per square foot of living area falls below the range established by the best comparables in this record, which is appropriate given the superior features of these comparables relative to the subject property. 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:

C E R T I F I C A T I O N

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

Anna Goumas, 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