FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alejandro Montiel
DOCKET NO.: 22-39347.001-R-1
PARCEL NO.: 09-13-421-013-0000

The parties of record before the Property Tax Appeal Board are Alejandro Montiel, 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:	$8,268
IMPR.:	$20,731
TOTAL:	$28,999

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.[1]

Findings of Fact

The subject property is improved with a one-story dwelling of frame and masonry exterior construction containing 1,184 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a crawl space foundation, central air conditioning, 1½ bathrooms and a 2.5-car garage. The property has a 7,517 square foot site located in Morton Grove, 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 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 2-03 properties improved with one-story dwellings of frame and

[1] The appellant's counsel originally requested a hearing before the Property Tax Appeal Board but subsequently withdrew the request for a hearing.

masonry exterior construction that range in size from 1,260 to 1,421 square feet of living area. The dwellings range in age from 65 to 68 years old. Two comparables have full basements and three comparables have crawl space foundations. Each comparable has one or two fireplaces, a 1-car or 2.5-car garage, and 1, 1½ or 2 bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .13 to .83 of a mile from the subject property. Their improvement assessments range from $15,700 to $19,290 or from $12.46 to $14.32 per square foot of living area. The appellant requested the subject’s improvement assessment be reduced to $15,747.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,999. The subject property has an improvement assessment of $20,731 or $17.51 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 composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that have either 1,185 or 1,274 square feet of living area. Each dwelling is 66 years old. Each property has a partial basement with a formal recreation room, and 1½ bathrooms. Three comparables have central air conditioning and three comparables have a 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located in the same assessment block as the subject property. Comparables #1, #2 and #4 are located along the same street as the subject property. Their improvement assessments range from $20,749 to $24,731 or from $17.51 to $19.41 per square foot of living area. The board of review contends the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2022 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 with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are similar to the subject property in style, age and exterior construction. The Board, however, finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject property in location and size than are the comparables provided by the appellant. Each of the board of review comparables has a superior foundation relative to the subject property with a partial basement with finished area indicating that downward adjustments would be appropriate to make them more equivalent to the subject property. Conversely, the subject property has a superior garage amenity than the board of review comparables indicating the comparables would require an upward adjustment to make them more equivalent to the subject property for this difference. Additionally, board of review comparable #3 requires an upward adjustment as this property has no central air conditioning, which is a feature of the subject property. The board of review comparable have improvement assessments that range from $20,749 to $24,731 or from $17.51 to $19.41 per square foot of living area. The subject's improvement assessment of $20,731 or $17.51 per square foot of living area falls below the overall improvement assessment range but is at the low end of the range on a per square foot of living area basis as established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables due to differences from the subject property, 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: December 23, 2025

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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