



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

APPELLANT: John Kuczaj
DOCKET NO.: 22-39383.001-R-1
PARCEL NO.: 09-24-330-001-0000

The parties of record before the Property Tax Appeal Board are John Kuczaj, 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: \$9,511
IMPR.: \$21,659
TOTAL: \$31,170

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 described as being improved with a one-story dwelling of frame and masonry exterior construction containing 1,200 square feet of living area.² The dwelling is approximately 68 years old. Features of the home include a crawl space foundation, 1½ bathrooms, and a 1.5-car garage. The property has an 8,646 square foot site located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

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

² Copies of photographs of the subject dwelling submitted by the appellant and the board of review depict a two-story dwelling with an integral garage. It appears the dwelling was remodeled and converted into a two-story dwelling.

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 masonry exterior construction that range in size from 1,273 to 1,395 square feet of living area. The homes range in age from 63 to 74 years old. Four comparables have slab foundations and one comparable has a crawl space foundation. Each property has one or two fireplaces, and a 1-car, 1.5-car or 2-car garage. The properties also have 1, 1½ or 2 bathrooms. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from .06 to .25 of a mile from the subject property. Their improvement assessments range from \$17,941 to \$21,333 or from \$13.74 to \$15.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$17,088.

The appellant submitted a copy of the final decision of the board of review disclosing a total assessment for the subject property of \$31,170. The subject property has an improvement assessment of \$21,659 or \$18.05 per square foot of living area based on 1,200 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables in support of its contention of the correct assessment of the subject property. The comparables are composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,060 to 1,197 square feet of living area. The dwellings range in age from 66 to 73 years old. Two comparables have a full basement with one being finished with a formal recreation room, one comparable has a partial basement, and one comparable has a crawl space foundation. Each property has one or two bathrooms, and a 1-car or 2-car garage. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from \$21,630 to \$25,456 or from \$18.07 to \$23.12 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.

As an initial matter, the Board finds both parties describe the subject property in their respective grid analyses as being improved with a class 2-03 one-story dwelling with 1,200 square feet of living area. The Board further finds both parties submitted a photograph of the subject property depicting a two-story dwelling. The discrepancy between the description of the dwelling and the photograph of the subject dwelling detracts from the weight that can be given the analysis presented by each party as the size of the subject dwelling is most likely understated and the

property is being compared to homes that actually differ from the subject in style. Despite the differences in style, the comparables submitted by both parties have improvement assessments ranging from \$17,491 to \$25,456 or from \$13.74 to \$23.12 per square foot of living area. The subject property has an improvement assessment of \$21,659 or \$18.05 per square foot of living area when using 1,200 square feet as the size of the subject property, which is most likely the living area associated with the first floor with no consideration given to the second story living space. The subject's improvement assessment is within the range established by the comparables in this record and is not inequitable when considering the differences between the subject and the comparables in style and the fact the subject's living area is most likely being underreported due to the home being a two-story dwelling. 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: _____

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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