FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ramona Bodea
DOCKET NO.: 22-39743.001-R-1
PARCEL NO.: 09-33-200-011-0000

The parties of record before the Property Tax Appeal Board are Ramona Bodea, 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:	$6,662
IMPR.:	$20,786
TOTAL:	$27,448

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 1,395 square feet of living area. The dwelling is approximately 72 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, 1½ bathrooms, and a 2-car garage. The property has an 8,883 square foot site located in Des Plaines, Maine Township, Cook County. The subject is 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 1-story or 1.5-story dwellings of frame and masonry exterior construction that range in size from 1,288 to 1,631 square feet of living area and are from 67 to 79 years old. Two comparables have crawl space foundations and three comparables have slab foundations. Each property has one or two fireplaces and 1, 1½ or 2 bathrooms. Two comparables have central air conditioning and four comparables each have a 2-car garage. These properties have the same neighborhood code as the subject and are located from .43 to .68 of a mile from the subject property. The comparables have improvement assessments ranging from $12,500 to $19,313 or from $8.44 to $11.84 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $15,485.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject has a total assessment of $27,488. The subject has an improvement assessment of $20,786 or $14.90 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables to support its contention of the correct assessment of the subject property. The comparables are composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,120 to 1,365 square feet of living area and are 64 to 73 years old. Each comparable has a full basement with one having finished area, one or two bathrooms, and a 1-car or 2-car garage. Two comparables have central air conditioning and one comparable has one fireplace. The comparables have the same neighborhood code as the subject and are in the same block or ¼ of a mile from the subject property. These properties have improvement assessments that range from $20,485 to $22,340 or from $15.37 to $19.86 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 nine 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 the appellant's comparables due to differences from the subject in foundation and/or style. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject dwelling in style and/or size. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 that are most similar to the subject in location, style, size and age. These two comparables are improved with 1.5-story dwellings that have 1,333 and 1,365 square feet of living area and are 73 and 70 years old, respectively. These two comparables have improvement assessments of $20,485 and $21,691 or $15.37 and $15.89 per square foot of living area, respectively. The subject's improvement assessment of $20,786 or $14.90 per square foot of living area is bracketed by the total improvement assessments but below the assessments on a per square foot of living area basis as established by the two best comparables in this record, 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:

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

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