



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

APPELLANT: Harry Walls
DOCKET NO.: 22-39843.001-R-1
PARCEL NO.: 12-25-401-031-0000

The parties of record before the Property Tax Appeal Board are Harry Walls, 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: \$5,624
IMPR.: \$21,104
TOTAL: \$26,728

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 construction that contains 1,098 square feet of living area. The dwelling is approximately 98 years old. Features of the property include an unfinished full basement, 1½ bathrooms and a 2.5-car garage. The property has a 4,166 square foot site located in Elmwood Park, Leyden 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 consisting of class 2-03 properties improved with 1-story or 1.5-story dwellings of

frame construction that range in size from 1,100 to 1,287 square feet of living area.¹ The homes range in age from 95 to 107 years old. Each property has a full basement, one or two fireplaces and 1, 1½ or 2 bathrooms. Two comparables have central air conditioning. Four comparables have either a 2-car or a 3-car garage. The comparables have the same neighborhood code as the subject and are located from .17 to .68 of a mile from the subject property. Their improvement assessments range from \$15,500 to \$19,563 or from \$12.64 to \$15.42 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,800.

The appellant submitted a copy of the final decision of the board of review disclosing the total assessment for the subject property of \$26,728 and reported the subject had an improvement assessment of \$21,104 or \$19.22 per square foot 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 consist of class 2-03 properties improved with 1.5-story dwellings of frame construction that range in size from 1,029 to 1,269 square feet of living area. The homes are 87 to 112 years old. Each property has a full basement with two having formal recreation rooms, a 1.5-car or 2-car garage, and 1, 1½ or 2 bathrooms. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. Comparable #1 is located along the same street as the subject property. The comparables have improvement assessments ranging from \$21,769 to \$25,781 or from \$19.53 to \$23.44 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 appellant's comparables #1, #3, #4 and #5 due to differences from the subject dwelling in size and/or style. The Board gives less weight to appellant's comparable #2 as this property has no garage whereas the subject property has a 2.5-car garage. The Board gives less weight to board of review comparable #3 due to differences from the subject in dwelling size and age. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 that are improved with 1.5-story dwellings that range in size from 1,029 to 1,100 square feet of living area and are 87 to 99 years old. These comparables have varying degrees of similarity to the subject in features that would require adjustments to

¹ The appellant submitted copies of photographs of the comparables depicting comparables #3 and #5 as two-story dwellings rather than one-story dwellings as reported by the appellant on the assessment grid analysis.

make them more equivalent to the subject property. Nevertheless, these comparables have improvement assessments that range from \$21,769 to \$25,781 or from \$21.16 to \$23.44 per square foot of living area. Board of review comparable #1 is most similar to the subject in location and size with an improvement assessment of \$24,376 or \$22.20 per square foot of living area. The subject's improvement assessment of \$21,104 or \$19.22 per square foot of living area falls below the range established by the best comparables in this record. 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

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