



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Gilleran  
DOCKET NO.: 22-43504.001-R-1  
PARCEL NO.: 12-12-103-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Robert Gilleran, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

<b>LAND:</b>	\$9,920
<b>IMPR.:</b>	\$12,023
<b>TOTAL:</b>	\$21,943

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,103 square feet masonry structure on a 4,960 square feet lot in Chicago, Jefferson Township, Cook County. The 63-year-old dwelling, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, contained one bathroom, a full basement, central air conditioning, and a two-car garage. The appellant indicated the subject last sold in September 2014 for \$238,000.

Basing the appeal on assessment inequity, the appellant contends the improvement assessment should be lowered from \$18,619 to \$12,056. To demonstrate nonuniform assessment with like residences, the appellant placed into evidence five class 2-03 properties within .72 miles of the subject with improvement assessments between \$9.30 and \$11.93 per living square foot. The appellant's suggested comparables featured one or two fireplaces, one or 1.5 bathrooms, and a full

or crawl-space basement. These potential comparators varied from 64 to 68 years in building age and from 1,084 to 1,294 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$18,619, or \$16.88 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$28,539 total subject assessment, the county board of review selected four buildings in the subject’s neighborhood as equity comparables. The board of review’s preferred comparators all featured a full basement, one or 1.5 bathrooms, and a one- to 2.5-car garage. These properties were also between 65 and 81 years in building age; between 1,126 and 1,286 square feet in living area; and between \$17.62 and \$22.79 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this record, the board of review provided no specific proximity relative to the subject property for its suggested comparables. After holistically considering the qualities of each property in evidence, PTAB finds appellant comparables #2 through #4 most closely match the subject’s attributes and therefore constitute the best evidence of assessment equity. Each of these comparables featured slightly more living space, bathroom functionality, and fireplaces than the subject. These additional amenities alleviated the comparables’ smaller garage relative to the subject. Based on these comparators, an equitable subject improvement assessment would be between \$10.81 to \$11.71 per living square foot. Because the subject’s \$16.88 per improvement square foot assessment exceeds the high end of the equitable range, PTAB finds the appellant provided sufficiently clear and convincing evidence that the subject improvement assessment was inequitable and that a reduction thereof to \$12,023 (for a total subject assessment of \$21,943) is merited.

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.



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Chairman



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Member



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Member



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Member

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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:

January 20, 2026

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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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