



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Eddy Leiva  
DOCKET NO.: 22-43579.001-R-1  
PARCEL NO.: 13-26-109-027-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Eddy Leiva, 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 **No Change** 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>	\$21,438
<b>IMPR.:</b>	\$26,279
<b>TOTAL:</b>	\$47,717

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) contesting 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**

A 2,544 square feet, two-story frame building situated on a 6,125 square feet parcel in Chicago, Jefferson Township, Cook County constitutes the subject property. The 139-year-old, class 2-11 dwelling included three bathrooms, central air conditioning, a 2.5-car garage, and a full basement.<sup>1</sup> The appellant indicated the subject property last sold in January 1995 for \$116,000. The appellant challenges the subject assessment on the basis of assessment equity.

Arguing the \$26,279 subject improvement assessment is inequitably high, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment to \$6.34 per improvement square foot. To show the subject improvement is not uniformly assessed, the appellant chose five class 2-11 properties within .71 miles of the subject with assessments between \$5.57 and \$7.24 per

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<sup>1</sup> PTAB notes the appellant provided internally inconsistent information regarding the size of the subject garage. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

improvement square foot as equity comparators. The appellant's nominees all had two to four bathrooms; a two-car garage, two fireplaces, and a full or crawl-space basement. These suggested comparators ranged from 119 to 134 years in building age and from 2,208 to 2,721 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at \$26,281, or \$10.33 per square foot, in its "Board of Review Notes on Appeal."<sup>2</sup> To fortify the \$47,717 total subject assessment, the county board of review introduced into evidence four two-story frame structures within a quarter mile of the subject as assessment benchmarks. The board of review's preferred comparators featured no garage or a two-car garage, two to 3.5 bathrooms, and a full basement or slab foundation. These properties also varied in building age from 118 to 123 years; in living square footage from 2,475 to 2,579; and in assessment from \$10.61 to \$13.70 per improvement square foot.

### **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 the conviction of a crime. 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 similarly situated properties with compelling proximity to and lack of distinguishing from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not submit this burden of proof.

Of the parties' submissions, board of review comparable #2 and appellant comparables #1 and #5 most closely match the subject's amenities and provide the best evidence of assessment equity. Board of review comparable #2 was the only submission that featured air conditioning like the subject, though it lacked the subject's garage. By contrast, appellant comparable #1 lacked air conditioning but mitigated the deficiency with a larger and newer improvement and two fireplaces. Meanwhile, appellant comparable #5 offset its lack of air conditioning with an extra full bathroom and two fireplaces relative to the subject. Because the subject's \$10.33 per improvement square foot assessment falls inside the equitable range of \$5.57 to \$13.70, PTAB

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<sup>2</sup> PTAB observes that in its "Notes on Appeal," the county board of review referenced its 2023 decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

concludes the appellant did not provide sufficiently clear and convincing evidence that the assessment was inequitable or that a reduction thereof is 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.



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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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