



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jennifer Busenbark  
DOCKET NO.: 22-43603.001-R-1  
PARCEL NO.: 13-03-316-036-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jennifer Busenbark, 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>	\$13,900
<b>IMPR.:</b>	\$30,379
<b>TOTAL:</b>	\$44,279

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 1,411 square feet masonry building on a 5,560 square feet parcel in Chicago, Jefferson Township, Cook County. The 82-year-old structure, a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance, contained 1.5 bathrooms, a full basement, one fireplace, and a one-car garage. In the petition before the Property Tax Appeal Board (PTAB), the appellant indicated the subject last sold in June 2016 for \$485,000 and selected assessment equity as the basis of the appeal.

Contesting the \$34,857 subject improvement assessment as inequitable, the appellant requests PTAB reduce the assessment rate to \$18.70 per improvement square foot instead. To show assessment nonuniformity, the appellant proposed five class 2-05 properties within .44 miles of the subject as equity comparables. These suggested comparators each had at least one fireplace, one to two bathrooms, and a full basement. The appellant's selections also ranged between 70 and

81 years in building age; 1,419 and 1,643 in living square footage; and \$16.01 and \$21.53 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$34,857, or \$24.70 per living square foot, in its “Notes on Appeal.”<sup>1</sup> In defense of the \$48,757 total subject assessment, the county board of review put forth three two-story masonry buildings on the subject’s block with improvement assessments from \$24.73 to \$25.74 per square foot. The board of review’s preferred comparables featured one or 1.5 bathrooms, a full basement, and a one-car garage (except submission #2, which had no garage). These properties ranged from 80 to 81 years in building age and 1,342 to 1,618 square feet in improvement area.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment documentation for the year in question of similarly situated properties showing the compelling proximity and lack of distinguishing characteristics of the comparables relative to the subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

As the properties most similar to the subject improvement size, appellant comparables #1 through #5 circumscribe the range of equitable subject assessments. Each of these comparables was superior to the subject improvement in that they all included more living square footage and an extra fireplace in the case of appellant comparables #3 and #5. While appellant comparable #5 lacked the subject’s half bathroom, its larger improvement and slight newer building partially compensated for that difference. Based on the most comparable properties in evidence, the subject would be equitably assessed anywhere between \$16.01 and \$21.53 per improvement square foot. Because the subject’s \$24.70 per living square foot improvement assessment exceeds the top end of this range, PTAB finds the appellant proved assessment inequity by clear and convincing evidence and a reduction in the improvement assessment to \$21.53 per square foot, for a total subject improvement of \$44,279, is merited.

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<sup>1</sup> PTAB observes that in its “Notes on Appeal,” the county board of review referenced its 2023 decision from which the appellant petitions, and acknowledged “[t]he building AV per square foot is 24.70 not 30.02.” PTAB accordingly adopts the total assessment value reflected in that decision, discrepancies in the “Notes on Appeal” notwithstanding.

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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