



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maria Middleton  
DOCKET NO.: 22-43604.001-R-1  
PARCEL NO.: 13-03-327-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Maria Middleton, 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>	\$12,330
<b>IMPR.:</b>	\$36,234
<b>TOTAL:</b>	\$48,564

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 2,013 square feet, two-story building of masonry construction atop a 4,932 square feet parcel in Chicago, Jefferson Township, Cook County comprises the subject property. The 71-year-old, class 2-05 property featured 1.5 bathrooms, a one-car garage, air conditioning, one fireplace, and a full basement. The appellant's petition indicated that the property last sold in October 2002 for \$320,000 and that the appeal was based on assessment equity.

Arguing the \$45,896 subject improvement assessment is inequitable, the appellant contends the assessment should be lowered to \$16.32 per improvement square foot to achieve uniformity with like properties. To this end, the appellant placed into evidence five class 2-11 properties within .48 miles of the subject with improvement assessments between \$14.12 and \$18.05 per living square foot. The appellant's suggested comparables featured one or two fireplaces, 1.5 bathrooms, and a

full or partial basement. These potential comparators varied from 65 to 78 years in building age and from 1,643 to 2,048 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$45,896, or \$22.80 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$58,226 total subject assessment, the county board of review selected four buildings within a quarter mile of the subject as equity comparables. The board of review’s preferred comparators all included a one- or two-car garage, 1.5 or two bathrooms, and at least one fireplace. These properties were between 84 and 93 years in building age; between 1,813 and 2,178 square feet in living area; and between \$24.11 and \$26.53 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 similarly situated properties showing the compelling proximity and lack of distinguishing characteristics of the comparables relative to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

As the properties most similar to the subject improvement in size, appellant comparables #1, #4, and #5 best represented the subject and therefore constitute the best evidence of assessment equity. Appellant comparable #1 anchors the low end of the acceptable range of equitable assessments for the subject by virtue of its smaller living area. By contrast, appellant comparable #4, boasted more garage space and a fireplace relative to the subject. Similarly, appellant comparable #5 also had an extra fireplace and larger garage as well as more living square footage relative to the subject improvement. Given the evidence in this record, the range of equitable assessments for the subject runs from \$14.12 to \$18.05 per living square foot. Because the subject’s \$22.80 per exceeds the high end of this equitable range, PTAB finds the appellant fulfilled the burden of demonstrating assessment inequity by clear and convincing evidence and a reduction in the subject improvement assessment to \$18.00 per square foot, or a \$48,564 total subject assessment, 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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