



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jesus Galingan  
DOCKET NO.: 22-43605.001-R-1  
PARCEL NO.: 13-11-320-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jesus Galingan, 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>	\$12,250
<b>IMPR.:</b>	\$27,548
<b>TOTAL:</b>	\$39,798

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 1,412 square feet masonry building on a 4,375 square feet lot in Chicago, Jefferson Township, Cook County. The 99-year-old home, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, included two bathrooms, a full basement, and a 1.5-car garage. The property last sold in January 1988.

Arguing the \$27,548 subject improvement assessment is inequitable, the appellant contends that assessment nonuniformity demands the assessment rate be reduced to \$13.25 per improvement square foot. To show that the subject assessment is not on par with those of similar properties, the appellant proposed five class 2-03 properties within .32 miles of the subject as equity comparables. These suggested comparators each had two fireplaces, one bathroom, a one- to 2.5-car garage, and a full basement. The appellant's selections also ranged between 102 and 108 years in building age;

1,226 and 1,612 in living square footage; and \$12.33 and \$13.95 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$27,548, or \$19.51 per living square foot in its “Notes on Appeal.” In defense of the \$39,798 total subject assessment, the county board of review offered information about four one-story masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparables all featured one or two bathrooms, no fireplace (except submission #2), and a full basement. These properties ranged from 67 to 105 years in building age; 1,364 to 1,516 square feet in improvement area; and \$19.71 to \$22.39 per improvement square foot in assessment.

### **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 a property tax appeal is based on unequal treatment in the assessment, 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 consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

Of the parties’ submissions, board of review comparables #1 and #4 and appellant comparable #1 were most similar to the subject property and therefore constitute the best evidence of assessment equity in this record. Board of review comparable #1 was superior to the subject because it featured a larger garage and improvement than the subject property. Similarly, board of review comparable #4 bounds the high end of the range with its air conditioning inclusion and newer building, which offset the comparable’s lack of a garage. Meanwhile, appellant comparable #1 anchors the low end of the equitable range because it lacked some living area and bathroom utility relative to the subject, though it did have two fireplaces and a larger garage. Given these comparables, the subject would be equitably assessed anywhere between \$12.33 and \$22.39 per improvement square foot. Because the subject’s \$19.51 per improvement square foot assessment falls inside this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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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