



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marc Mestanas
DOCKET NO.: 22-44482.001-R-1
PARCEL NO.: 14-19-427-019-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marc Mestanas, 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:

LAND:	\$39,063
IMPR.:	\$73,804
TOTAL:	\$112,867

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 3,294 square feet masonry building perched on a 3,125 square feet lot in Chicago, Lakeview Township, Cook County. The 17-year-old structure, a class 2-78 property per the Cook County Real Property Assessment Classification Ordinance, included three bathrooms, one fireplace, central air conditioning, and a full basement. On the petition, the appellant disclosed the subject last sold in July 2021 for \$1,657,000 and that assessment equity was the basis of the appeal.

Contesting the \$73,804 subject improvement assessment as inequitable, the appellant petitions the Property Tax Appeal Board (PTAB) to lower the assessment rate to \$19.82 per improvement square foot instead. To show that the subject assessment is not on par with those of similar properties, the appellant proposed three class 2-78 properties in the subject's neighborhood as equity indicators. These suggested comparators had air conditioning except submission #3, a full

basement, one fireplace, a two-car garage, and three or 3.5 bathrooms. The appellant's selections also ranged between 16 and 23 years in building age; 2,710 and 3,710 square feet in living area; and \$18.08 and \$22.00 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$73,805, or \$22.41 per living square foot in its "Notes on Appeal."¹ In defense of the \$112,867 total subject assessment, the county board of review nominated four two-story masonry buildings on the subject's block with improvement assessments from \$26.16 to \$28.12 per square foot. The board of review's preferred comparables all featured air conditioning, a full basement, one to three fireplaces, 3.5 to 5.5 bathrooms, and a two-car garage. These properties had buildings between 16 and 22 years in building age and improvement square footage between 2,607 and 2,680.

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 lacking distinguishing characteristics from, 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.

The parties submitted seven total comparables, but none was sufficiently similar to the subject property to prove assessment inequity. All of the comparables deviated from the subject improvement size by at least 416 square feet, or 12.6% of the subject's living square footage. The proposed comparators' proximity further underscore that the subject was unique relative to nearby properties. Therefore, absent sufficiently comparable properties in evidence, PTAB is unable to determine an equitable improvement assessment range for the subject. PTAB accordingly finds the appellant did not prove by clear and convincing evidence that the subject improvement is over-assessed and a reduction in the subject's assessment is not justified.

¹ 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.

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.



Chairman



Member



Member



Member



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



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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