



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Henry Chang
DOCKET NO.: 22-44509.001-R-1
PARCEL NO.: 14-20-410-047-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Henry Chang, 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 mandated. The correct assessed valuation of the property is:

LAND: \$43,875
IMPR.: \$64,709
TOTAL: \$108,584

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

The subject property consists of a 4,452 square feet, three-story structure of masonry construction perched on a 2,925 square feet lot in Chicago, Lakeview Township, Cook County. The 119-year-old building, a class 2-11 property per the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, no central air conditioning or garage, and a full basement. On the petition, the appellant represented that the subject property last sold in November 2006 for \$900,000 and that the basis of the appeal is assessment equity.

Arguing the \$64,709 subject improvement assessment is inequitable, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$8.80 per improvement square foot. To highlight the nonuniform assessment, the appellant furnished information on five class 2-11 properties within .86 miles of the subject with assessments between \$7.07 and \$10.31 per improvement square foot. The appellant's selections all had three or four bathrooms; no garage or

a two-car garage, and a full basement. These suggested comparators ranged from 100 to 132 years in building age and from 3,853 to 4,720 in living area.

The county board of review responded that the subject improvement was properly assessed at \$64,709, or \$14.53 per square foot, in its “Board of Review Notes on Appeal.”¹ To fortify the \$108,584 total subject assessment, the county board of review introduced into evidence four three-story masonry buildings on the subject’s block as assessment benchmarks. The board of review’s preferred comparators featured no air conditioning except submission #2, no garage or a two-car garage, three bathrooms, and a full basement. These properties also varied in building age from 114 to 128 years; in living square footage from 3,921 to 4,233; and in assessment from \$14.57 and \$16.30 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 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 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 submit this burden of proof.

In this record, board of review comparable #3 and appellant comparables #1 and #3 bear the most resemblance to the subject improvement and therefore constitute the best evidence of assessment equity. Board of review comparable #3 lacked some of the subject’s living space, but otherwise matched the subject in terms of amenities. Meanwhile, appellant comparables #1 and #3 both compensated for their relatively small improvements with two fireplaces and a two-car garage, and, in the case of appellant comparable #1, an extra full bathroom. Based on these comparables, the subject improvement would be equitably assessed anywhere between \$7.07 and \$15.51 per improvement square foot. Because the subject’s \$14.54 per improvement square foot assessment lands within this range, PTAB finds an equitable reduction in the assessment is not warranted.

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: _____

CERTIFICATION

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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