



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

APPELLANT: Hector Castaneda
DOCKET NO.: 22-44524.001-R-1
PARCEL NO.: 14-29-223-008-0000

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

LAND: \$52,080
IMPR.: \$24,854
TOTAL: \$76,934

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 2,924 square feet building of frame construction perched on a 2,976 square feet lot in Chicago, Lakeview Township, Cook County. The 137-year-old home, a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, featured three bathrooms and a full basement but no central air conditioning, fireplace or garage. On the petition, the appellant represented that the subject property last sold in August 2001 for \$738,000 and that assessment equity was the basis of the appeal.

Underscoring that the \$33,991 subject improvement assessment is inequitable, the appellant contends the rate should be lowered to \$8.87 per improvement square foot. As evidence of unequal assessment treatment, the appellant selected five class 2-11 properties within .26 miles of the subject with improvement assessments between \$8.28 and \$9.73 per living square foot. The appellant's suggested comparables each featured one fireplace, three to four bathrooms, and a full

basement. These potential comparators varied from 128 to 136 years in building age and from 2,519 to 3,220 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$33,991, or \$11.62 per living square foot, was equitable in its partially complete “Notes on Appeal.” In defense of the \$86,071 total subject assessment, the county board of review put forth three buildings in the subject’s neighborhood as equity comparables. The board of review’s preferred comparators all featured a full basement, no garage or a two-car garage, and air conditioning except submission #2. These properties were between 95 and 127 years in building age; 2,912 and 5,187 square feet in living area; and between \$29.88 and \$33.44 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 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 with compelling proximity to, and lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

First, PTAB observes that the county board of review listed the subject as containing substantially less living square footage than the appellant. Upon holistically reviewing all the evidence—including the remainder of the board of review’s submission—PTAB credits the appellant’s representation that the subject improvement was 2,924 square feet. Given this improvement size, PTAB finds the appellant submitted the most comparable properties in the record, as the board of review comparables’ improvement sizes swung from 2,912 to 5,025 square feet and were of unknown distance to the subject. Specifically, appellant comparables #2, #3, and #5 comprise the best evidence of assessment equity based on their relative similarity to the subject improvement. Appellant comparable #3 was superior to the subject with its greater improvement size, higher bathroom count, two-car garage, and fireplace. Appellant comparable #2 also outshone the subject in terms of square footage, bathroom count, and fireplace inclusion. Finally, though comparable #5 contained less living space, it alleviated that difference with air conditioning, a two-car garage, fireplace, and extra half bathroom. Based on these comparators, the subject improvement would be equitably assessed from \$8.64 to \$9.73 per living square foot. Because the subject assessment of \$11.62 per improvement square foot exceeds the high end of this range, PTAB concludes the appellant proved that the subject was inferior to comparable

properties yet carried an inequitably high improvement assessment and a reduction in the improvement assessment to \$8.50 per square foot, or a total subject assessment of \$76,934, is merited.

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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