FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Randall Israel
DOCKET NO.: 22-46233.001-R-1
PARCEL NO.: 10-20-211-024-0000

The parties of record before the Property Tax Appeal Board are Randall Israel, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$4,836
IMPR.:	$20,461
TOTAL:	$25,297

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 3,720 square foot site improved with a one-story dwelling of masonry exterior construction that contains 920 square feet of living area. The dwelling is approximately 84 years old. Features of the property include a full basement with a formal recreation room, 1½ bathrooms and a 2-car garage. The property is in Morton Grove, Niles Township, Cook County. The subject is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-02 properties improved with one-story dwellings of masonry exterior construction that range in size from 892 to 900 square feet of living area and are 69 or 71 years old. Each comparable has a crawl space foundation, one or two fireplaces, one bathroom, and a 1-car, 1.5-car or 2.5-car garage. The comparables have the same neighborhood code as the subject property and are located from .37 to .54 of a mile from the subject property. These properties have improvement assessments ranging from $13,622 to $14,278 or from $15.14 to $16.01 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $14,453.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment for the subject property of $25,297. The subject property has an improvement assessment of $20,461 or $22.24 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables in support of its contention of the correct assessment of the subject property. The comparables are composed of class 2-02 properties improved with one-story dwellings of masonry exterior construction that range in size from 786 to 999 square feet of living area. The homes are 72 to 97 years old. Two comparables have partial basements with formal recreation rooms and two comparables have unfinished full basements. Each property has one bathroom and a 1.5-car or 2-car garage. One comparable has central air conditioning. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject or in the "subarea." Their improvement assessments range from $21,278 to $23,680 or from $23.70 to $27.07 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The appellant's comparables are inferior to the subject in type of foundation as each has a crawl space foundation unlike the subject's full basement, each has ½ less bathroom than the subject and four comparables have a smaller garage that the subject, necessitating upward adjustments to the comparables to make them more equivalent to the subject for these differences. Conversely, each of the appellant's comparables has one or two fireplaces, unlike the subject, and one comparable has a larger garage than the subject indicating downward adjustments for these dissimilarities would be proper. The subject's improvement assessment is above the range established by the appellant's comparables but is appropriate given the overall inferior nature in terms of features of the comparables relative to the subject property.

The Board finds the board of review comparables are more like the subject in features than the comparables provided by the appellant. Each board of review comparable has either a partial or full basement similar to the subject's full basement. The Board further finds each board of review comparable has ½ less bathrooms than the subject, and three comparables have a smaller garage than the subject, suggesting upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these differences. Conversely, board of review comparable #3 has central air conditioning, unlike the subject, indicating a downward adjustment to this comparable would be appropriate. The board of review comparables have improvement assessments that range from $21,278 to $23,680 or from $23.70 to $27.07 per square foot of living area. The subject's improvement assessment of $20,461 or $22.24 per square foot of living area falls below the range established by the board of review comparables indicating the property is not being inequitably assessed.

Based on this record, after considering the appropriate adjustments to the comparables for differences from the subject property, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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.

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: July 21, 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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