



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

APPELLANT: Louie Toy  
DOCKET NO.: 22-48298.001-R-1  
PARCEL NO.: 10-21-408-035-0000

The parties of record before the Property Tax Appeal Board are Louie Toy, 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:** \$8,208  
**IMPR.:** \$27,392  
**TOTAL:** \$35,600

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.<sup>1</sup>

**Findings of Fact**

The subject property is improved with a 1.5-story dwelling of frame and masonry exterior construction that contains 1,305 square feet of living area. The dwelling is approximately 68 years old. Features of the property include a full unfinished basement, central air conditioning, one bathroom, and a 2-car garage. The property has a 6,314 square foot site located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvements as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of

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<sup>1</sup> The appellant's counsel originally requested a hearing before the Property Tax Appeal Board but subsequently withdrew the request for a hearing.

frame and masonry exterior construction that range in size from 1,109 to 1,550 square feet of living area. The homes range in age from 69 to 72 years old. One comparable has a full basement, one comparable has a partial basement, one comparable has a slab foundation, and two comparables have a crawl space foundation. Each property has 1, 1 ½ or 2 bathrooms and one or two fireplaces. Two comparables have central air conditioning and four comparables have a 1.5-car or 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located from .16 to .39 of a mile from the subject property. These properties have improvement assessments that range from \$20,803 to \$28,557 or from \$16.01 to \$18.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$23,438.

The appellant submitted a copy of the final decision of the board of review disclosing a total assessment for the subject property of \$35,600. The subject property has an improvement assessment of \$27,392 or \$20.99 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 consist of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that have either 1,212 or 1,305 square feet of living area. The homes range in age from 65 to 70 years old. Each property has a full unfinished basement, and a 2-car garage. The comparables have 1, 1½ or 2 bathrooms. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject and are in the same assessment block or ¼ of a mile from the subject property. Comparables #1 and #2 are located along the same street as the subject property. The comparables have improvement assessments ranging from \$27,255 to \$30,534 or from \$21.17 to \$23.40 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **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 Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in size and features than are the comparables submitted by the appellant. The board of review comparables have improvement assessments that range from \$27,255 to \$30,534 or from \$21.17 to \$23.40 per square foot of living area. Board of review comparables #1 and #2 are most similar to the subject in location, style and size with improvement assessments of \$27,627 and \$30,534 or \$21.17 and \$23.40 per square foot of living area, respectively. The subject's improvement assessment of \$27,392 or \$20.99 per square foot

of living area falls within the overall assessment range but below the range on a per square foot of living area basis as established by the best comparables in this record. Additionally, the subject's improvement assessment is below the assessments of the two best comparables in terms of location, style and size. The Board gives less weight to the appellant's comparables due to differences from the subject in size and/or foundation. Based on this record 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: \_\_\_\_\_

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: \_\_\_\_\_

December 23, 2025



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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