



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

APPELLANT: Benny Payne
DOCKET NO.: 22-48490.001-R-1
PARCEL NO.: 10-27-410-062-0000

The parties of record before the Property Tax Appeal Board are Benny Payne, 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, 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: \$6,642
IMPR.: \$26,602
TOTAL: \$33,244

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.¹

Findings of Fact

The subject property consists of a 1-story dwelling of masonry exterior construction with 1,360 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a full unfinished basement, 1 full and 1 half bathrooms, central air conditioning and a 1-car garage. The property has a 4,920 square foot site and is 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the subject's assessment neighborhood and within 0.36 of a mile of the subject

¹ The appellant waived the hearing and requested to have the appeal decided on the written record without objection from the board of review.

property. The comparables consist of class 2-03, 1-story dwellings of masonry exterior construction ranging in size from 1,091 to 1,526 square feet of living area. The dwellings are 62 to 69 years old. Each comparable has a full basement with "N/A" disclosed for the finished area, 1 or 2 full bathrooms, and 1 or 2 fireplaces. Two comparables each have 1 additional half bathroom and central air conditioning. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$17,528 to \$26,041 or from \$14.85 to \$17.06 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$21,869.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$33,244. The subject property has an improvement assessment of \$26,602 or \$19.56 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject and within the subject's block or approximately ¼ of a mile from the subject property. The comparables consist of class 2-03, 1-story or 1½-story dwellings of masonry exterior construction ranging in size from 1,278 to 1,416 square feet of living area. The comparables are 67 or 69 years old. Each comparable has a full basement with one having finished area and 1 or 2 full bathrooms. Three comparables each have central air conditioning and either a 2 car or a 2½-car garage. Two comparables each have 1 additional half bathroom, and two comparables each have a fireplace. The comparables have improvement assessments ranging from \$25,698 to \$31,303 or from \$20.11 to \$22.11 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3 and #5 along with the board of review's comparables #3 and #4 due to differences in their story height, central air conditioning and/or a garage amenity when compared to the subject property.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are overall most similar to the subject in location, story height, age, dwelling size and/or most features. These three comparables have improvement assessments ranging from \$24,203 to \$30,450 or from \$16.69 to \$21.63 per square foot of living area. The subject's improvement assessment of \$26,602 or \$19.56 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the

best comparables in the 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: _____

November 25, 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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