



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

APPELLANT: Michael Loukis
DOCKET NO.: 22-49019.001-R-1
PARCEL NO.: 10-20-102-009-0000

The parties of record before the Property Tax Appeal Board are Michael Loukis, 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: \$13,020
IMPR.: \$53,979
TOTAL: \$66,999

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 two improvements situated on one parcel.¹ Improvement #1 is a class 2-03, 1-story dwelling of frame exterior construction with 1,480 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full basement and central air conditioning. Improvement #2 was disclosed by the board of review as a class 2-03 dwelling with 688 square feet of living area, but neither party provided further property characteristics for Improvement #2. The parcel has a 9,300 square foot site and is located in Morton Grove, Niles Township, Cook County. Improvement #1 is classified as class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review evidence disclosed the subject has two improvements situated on one parcel of land, a fact that was not disclosed or refuted by the appellant. The board of review disclosed Improvement #2 was a class 2-03 dwelling with 688 square feet of living area.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument for Improvement #1, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and within 0.19 of a mile from the subject. The comparables consist of class 2-03, 1-story or 1.5-story dwellings of frame exterior construction ranging in size from 1,272 to 1,700 square feet of living area. The dwellings are 97 to 109 years old. Each comparable has a partial or full basement and 1 or 2 fireplaces. One comparable has central air conditioning, and four comparables have from a 1-car to a 2.5-car garage. The comparables have improvement assessments that range from \$21,584 to \$28,320 or \$16.09 to \$16.97 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$24,509.

The appellant provided a copy of the Cook County Board of Review final decision disclosing a total assessment for the subject of \$66,999.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total improvement assessment of \$53,979 or \$24.90 per square foot of living area, when using the combined square footage of both homes of 2,168 square feet of living area. The board of review disclosed the "Equity – Subject is multi-improvement, with two 2-03 homes. Sf @ 1,480 and 688. Both assessed at IAV/sf = \$24.90, so IAV/sf below is incorrect. BOR comps are close to subject in age, BSF and proximity (furthest ~¼ mile away). The two comps have higher (IAV/sf than subject, thus supporting correctness of the assessment." The appellant did not refute the evidence provided by the board of review.

In support of its contention of the correct assessment for only Improvement #1, the board of review submitted information on two comparables located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject. The comparables consist of class 2-03, 1-story dwellings of masonry exterior construction containing 1,154 and 1,228 square feet of living area. The dwellings are 66 or 94 years old. Each comparable has a full basement and a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments of \$29,945 and \$37,188 or \$25.95 and \$30.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 seven suggested comparables for the Board's consideration. The Board finds none of the comparables are truly similar to subject, as none have a separate second

dwelling, like the subject. The comparables have the same assessment neighborhood code as the subject but have varying degrees of similarity in design, dwelling size, age and features, when compared to the subject. Nevertheless, the comparables have improvement assessments ranging from \$21,584 to \$37,188 or \$16.09 to \$30.28 per square foot of living area. The subject's combined improvement assessment of \$53,979 or \$24.90 per square foot of living area is greater than the comparables contained in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher overall improvement assessment appears to be logical given it has a separate second dwelling. Therefore, based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael Loukis, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602