



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

APPELLANT: Olga Levy
DOCKET NO.: 22-49507.001-R-1
PARCEL NO.: 03-09-407-072-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Olga Levy, 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 **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$4,500
IMPR.: \$19,498
TOTAL: \$23,998

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) contesting 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 1,332 square feet, two-story frame structure on a 3,619 square feet lot in Wheeling of Wheeling Township, Cook County. The 42-year-old home, a class 2-95 residence under the Cook County Real Property Assessment Classification Ordinance, featured 1.5 bathrooms, air conditioning, and a two-car garage. The subject last sold in November 2015 for \$180,500.

The appellant based the petition on assessment inequity and requests the Property Tax Appeal Board (PTAB) decrease the assessment to \$10.56 per improvement square foot to be uniform. As evidence of inequity, the appellant detailed the attributes of five class 2-95 residences within .34 miles of the subject. These suggested comparables featured no garage or a one-car garage, 1.5 bathrooms, and a full or partial basement. These potential comparators were 47 or 50 years in

building age; between 1,397 and 1,584 square feet in improvement size; and \$10.34 to \$10.74 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$19,498, or \$14.64 per living square foot, was equitable in its “Notes on Appeal.”¹ In defense of the \$23,998 total subject assessment, the county board of review put forth three two-story frame improvements on the subject’s block as equity comparables. The board of review’s preferred comparators all featured a slab foundation, a one- or two-car garage, and 1.5 bathrooms. These properties were 40 or 42 years in building age; 1,230 or 1,332 square feet in living area; and \$14.64 to \$15.04 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 of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties’ submissions, board of review comparable #1 and appellant comparables #3 and #5 best matched the subject improvement’s attributes and therefore circumscribe the range of equitable subject improvement assessments. First, though both board of review comparables #1 and #2 had identical living square footage to the subject, only board of review comparable #1 had air conditioning like the subject, which, along with a fireplace, helped offset the comparator’s smaller garage. Similarly, though appellant comparables #3 and #5 lacked the subject’s garage, the comparators contained more living space, a better basement, and an extra fireplace relative to the subject. Based on these most similar properties in evidence, the subject improvement would be equitably assessed from \$10.65 to \$14.64 per living square foot. Because the subject assessment of \$14.64 per improvement square foot is in the ballpark of equitable assessments, PTAB concludes the appellant did not demonstrate inequitable subject assessment

¹ PTAB observes that in its “Notes on Appeal,” the county board of review referenced the 2023 decision from which the appellant petitions. PTAB accordingly adopts the total assessment value reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

by clear and convincing evidence and a reduction commensurate with the appellant's request 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

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:

February 17, 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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