



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

APPELLANT: Michael Lehman
DOCKET NO.: 22-49841.001-R-1
PARCEL NO.: 03-35-413-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Lehman, 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: \$9,113
IMPR.: \$21,515
TOTAL: \$30,628

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

A 1,243 square feet, one-story masonry building situated on a 10,125 square feet parcel in Mount Prospect, Wheeling Township, Cook County comprises the subject property. The 62-year-old, class 2-03 dwelling under the Cook County Real Property Assessment Classification Ordinance, featured two bathrooms, air conditioning, a two-car garage, and a full basement. The subject last sold in September 2003 for \$207,000.

The appellant based the petition on evidence of assessment inequity and requested the Property Tax Appeal Board (PTAB) reduce the assessment to \$13.82 per improvement square foot to be uniform. To fortify this argument, the appellant placed into evidence five class 2-03 properties within .46 miles of the subject as comparators for assessment equity. These suggested comparables included one to two bathrooms, one or two fireplaces, and a two-car garage. The appellant's

selections spanned 56 to 82 years in building age; 1,215 to 1,416 square feet in improvement area; and \$11.07 to \$16.73 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$21,515, or \$17.31 per living square foot, was equitable in its “Notes on Appeal.”¹ In defense of the \$30,628 total subject assessment, the county board of review proposed four one-story masonry improvements within a quarter mile of the subject. The county board of review’s preferred comparators included 1.5 bathrooms, a full basement, and a two-car garage. These properties were 47 to 64 years in building age; 1,193 to 1,332 in living square footage; and \$17.66 to \$19.12 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 unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments 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 process should comprise documentation for the year in question of similarly situated properties with compelling proximity to, and 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 did not surmount this burden of proof.

In this record, board of review comparables #1 through #3 and appellant comparable #3 were most similar to the subject improvement and therefore provide the best evidence of uniform subject assessment. Board of review comparables #1 through #3 were materially similar to the subject in living area and building age and otherwise precisely matched the subject’s attributes. Similarly, appellant comparable #3 contained slightly less living square footage than the subject, which is mitigated with a fireplace. As such, a subject improvement assessment between \$12.70 and \$19.12 per living square foot would be equitable. Given the subject’s \$17.31 per improvement square foot assessment, PTAB finds the appellant did not provide sufficiently clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof is justified.

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.

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

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