



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

APPELLANT: Jennifer Mallamud
DOCKET NO.: 23-22272.001-R-1
PARCEL NO.: 05-06-307-011-0000

The parties of record before the Property Tax Appeal Board are Jennifer Mallamud, the appellant, by attorney Thomas E. Sweeney of Siegel Jennings Co., LPA in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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: \$30,240
IMPR.: \$90,264
TOTAL: \$120,504

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 2023 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 two-story dwelling of masonry exterior construction with 3,761 square feet of living area. The dwelling is approximately 86 years old. Features of the home include a full basement,¹ three full bathrooms, central air conditioning, two fireplaces and a 2-car garage. The property has a 16,800 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 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 four equity comparables that have the same assessment neighborhood code and property classification code

¹ The parties differ as to the subject's basement, the appellant reported subject has a full finished basement, whereas the board of review reported the subject has an unfinished basement.

as the subject. The comparables are located along the same street as the subject or less than 1 mile from the subject property. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry exterior construction ranging in size from 3,558 to 4,894 square feet of living area. The dwellings are from 69 to 117 years old. The comparables each have a full or partial basement, two of which have finished area. No data was provided by the appellant concerning basement finish, if any, for comparables #3 and #4. Each comparable has from two to five full bathrooms, one additional half bathroom, central air conditioning and either a 2-car, a 2.5-car or a 3-car garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$77,480 to \$108,001 or from \$18.91 to \$22.07 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$78,454 or \$20.86 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,092. The subject property has an improvement assessment of \$94,852 or \$25.22 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block and along the same street as the subject, or approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of masonry or stucco exterior construction ranging in size from 3,311 to 3,556 square feet of living area. The dwellings are 90 or 98 years old. The comparables each have a full or partial basement with finished area, three or five full bathrooms, one or two fireplaces and either a 1.5-car or a 2-car garage. Comparable #1 has an additional half bathroom and comparable #2 has central air conditioning. The comparables have improvement assessments ranging from \$85,237 to \$90,953 or from \$23.97 to \$27.47 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3 and #4, as well as board of review comparable #1 due to differences from the subject in dwelling size and/or age.

The Board finds the appellant's comparable #2, along with board of review comparables #2 and #3, have the same assessment neighborhood code as the subject and are more similar to the

subject in dwelling size and age. However, these three comparables have other features that have varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$81,480 to \$89,153 or from \$20.68 to \$25.70 per square foot of living area. The subject's improvement assessment of \$94,852 or \$25.22 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment and at the upper end of the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement assessment is warranted.

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:

March 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

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

APPELLANT

Jennifer Mallamud, by attorney:
Thomas E. Sweeney
Siegel Jennings Co., LPA
77 W. Wacker Dr.
Suite 4500
Chicago, IL 60601

COUNTY

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