



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

APPELLANT: Michael Racanelli  
DOCKET NO.: 23-23482.001-R-1  
PARCEL NO.: 15-26-127-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Racanelli, 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:** \$7,021  
**IMPR.:** \$25,070  
**TOTAL:** \$32,091

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 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 1,379 square feet, one-story structure of masonry construction on a 7,021 square feet lot in North Riverside of Riverside Township, Cook County. The 66-year-old, class 2-03 residence under the Cook County Real Property Assessment Classification Ordinance featured 1.5 bathrooms, a two-car garage, and a full basement. The subject property last sold in April 2017 for \$265,000.

The appellant based the petition on assessment inequity, contending that the assessment should be lowered to \$13.61 per improvement square foot. As evidence of nonuniformity, the appellant selected five class 2-03 residences within .85 miles of the subject. These suggested comparables featured a one- or two-car garage, one to 2.5 bathrooms, and a full basement or slab foundation. These potential comparators were between 67 and 86 years in building age; 1,236 and 1,649 square

feet in improvement size; and \$12.54 and \$14.25 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$25,070, or \$18.18 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$32,091 total subject assessment, the county board of review proposed four masonry improvements within a quarter mile of the subject as equity comparables. The board of review’s preferred comparators all featured a full basement, a two-car garage, and 1.5 to two bathrooms. These properties were 71 to 76 years in building age; 1,060 to 1,212 square feet in living area; and \$20.41 to \$21.70 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 mandate 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 required 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 comparables #2 and #4 and appellant comparable #3 most resembled the subject property despite disparate air conditioning inclusion and therefore create the range of equitable assessments for the subject improvement. Though both were significantly smaller than the subject, board of review comparables #2 and #4 both featured air conditioning and a fireplace. By contrast, appellant comparable #3 closely tracked the subject improvement’s square footage and lack of air conditioning but included a worse basement and garage and one fewer half bathroom. Given this record, the subject improvement would be equitably assessed from \$13.91 to \$20.82 per living square foot. Because the subject assessment of \$18.18 per improvement square foot is within the range of equitable assessments, PTAB concludes the appellant did not demonstrate inequitable subject assessment 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



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:

April 21, 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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