FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Cohen
DOCKET NO.: 23-25063.001-R-1
PARCEL NO.: 04-01-403-024-0000

The parties of record before the Property Tax Appeal Board are Michael Cohen, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.[1]

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:	$27,770
IMPR.:	$104,814
TOTAL:	$132,584

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 site with 15,428 square feet of land area improved with a two-story dwelling of masonry exterior construction containing 3,882 square feet of living area. The dwelling is approximately 23 years old. Features of the property include an unfinished full basement, central air conditioning, two fireplaces, three bathrooms, and a 2-car garage. The property is in Glencoe, New Trier Township, Cook County. The subject is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry

[1] The appellant's counsel requested a hearing before the Property Tax Appel Board when the appeal was filed but subsequently withdrew the hearing request.

exterior construction that range in size from 3,807 to 4,355 square feet of living area. The homes are 17 to 38 years old. Each comparable has a full basement, one fireplace, and a 2-car or 3-car garage. Four comparables have central air conditioning. The comparables have two, three, four or six full bathrooms. Four comparables have one or two half bathrooms. These properties have the same neighborhood code as the subject property and are located from .08 to .27 of a mile from the subject property. Their improvement assessments range from $97,111 to $112,432 or from $25.48 to $27.97 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $101,980.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of $138,999. The appellant indicated the subject had an improvement assessment of $111,229 or $28.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" but misreported the total assessment for the subject as being $82,418 with an improvement assessment of $61,591 or $15.87 per square foot of living area

In support of its contention of the correct assessment the board of review completed the Comparable Sales/Assessment Equity Grid Analysis on the Board of Review Notes on Appeal but used incorrect assessment information for the subject property. The board of review provided four comparables composed of class 2-08 properties improved with two-story dwellings of masonry exterior construction that range in size from 3,824 to 4,653 square feet of living area and are 13 to 19 years old. Each comparable has a full basement with a formal recreation room, central air conditioning, three to five full bathrooms, one or two half bathrooms and a 2-car or 3-car garage. Three of the comparables have 1, 2 or 4 fireplaces. The comparables have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. The comparables have reported improvement assessments ranging from $60,860 to $124,198 or from $15.92 to $26.69 per square foot of living area.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board gives little weight to the analysis submitted by the board of review owing to the fact it utilized the incorrect assessment information for the subject property, which also casts doubt on the accuracy of assessment information for the board of review comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables that have varying degrees of similarity to the subject dwelling in age, size and features. The appellant's comparables have improvement assessments that range from $97,111 to $112,432 or from $25.48 to $27.97 per square foot of living area. Appellant's comparables #4 and #5 are most similar to the subject in age and size with improvement assessments of $109,316 and $106,488 or $26.22 and $27.97 per square foot of living area, respectively. The subject's improvement assessment of $111,229 or $28.65 per square foot of living area falls within the range of the total improvement assessments but above the range on a per square foot of living area basis as established by the appellant's comparables. Significantly, the subject's improvement assessment is above the two comparables presented by the appellant that are most similar to the subject in age and size. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

C E R T I F I C A T I O N

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: July 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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