



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

APPELLANT: Michael Jeziorny
DOCKET NO.: 23-25301.001-R-1
PARCEL NO.: 27-03-405-001-0000

The parties of record before the Property Tax Appeal Board are Michael Jeziorny, the appellant(s), 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, the Property Tax Appeal Board hereby finds *No Change* 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: \$5,845
IMPR.: \$27,235
TOTAL: \$33,080

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 one-story dwelling of masonry construction with 1,551 square feet of living area. The dwelling is approximately forty-six years old. Features of the home include a full basement, central air conditioning, two bathrooms, a fireplace and a two-car garage. The property is in Orland Park, Orland Township, Cook County. The subject is classified as a 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. Each dwelling is of masonry construction and is limited to one-story. The appellant comparables range in age from forty-nine to sixty-two years in age, each is air conditioned, has at least one fireplace, two or three bathrooms and a two or three-car garage. Two of the comparables feature full basements,

two others are partial and one is built on a slab. The appellant comparables range in size from 1,457 to 1,682 square feet of living area; and in improvement assessment from \$11.49 to \$15.21 per square foot. The comparables range from .12 to .93 miles from the subject property. The appellant is asking for a reduction in total assessment to \$26,117.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the subject property has a total assessment of \$33,080; and an improved assessment of \$27,236 or \$17.56 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables. The comparables offered by the board of review are between forty-seven to fifty years old. Each of the board comparables are one-story and constructed of masonry materials. Each has a full basement and a two-car garage. The board comparables range in size from 1,285 to 1,581 square feet of living area; and in improved assessment from \$19.50 to \$21.89 per square foot of living area. Each of the board comparables is within a quarter mile of the subject property. The board of review is asking for no change in 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 the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *board of review comparables one, two and three*. These comparables are close in age, location and features. The comparables offered by both parties are informative but being mindful of the appellant's burden the board finds for the Board of Review. Comparables offered by the Board of Review had improvement assessments that ranged from \$19.50 to \$21.89 per square foot of living area. The subject improvement assessment of \$17.56 per square foot of living area falls **below** the range established by the best comparables in this record. The comparables offered by the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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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