



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

APPELLANT: Edward Grudowski  
DOCKET NO.: 23-25628.001-R-1  
PARCEL NO.: 27-17-312-005-0000

The parties of record before the Property Tax Appeal Board are Edward Grudowski, 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 **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:** \$12,560  
**IMPR.:** \$41,758  
**TOTAL:** \$54,318

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 frame and masonry construction, approximately twenty-five years-old, with 3,048 square feet of living area on a 16,747 square foot site in Orland Park, Orland Township, Cook County. The subject is classified as 2-78 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include two full bathrooms, a half bathroom, a partial basement, air conditioning and a three-car garage.

The board of review submitted its "Board of Review Notes on Appeal" incorrectly stating the total assessment for the subject property as \$41,655 and incorrectly stating the improvement assessment as \$30,769. Based on this error, the board of review incorrectly calculates the improved assessment per square foot as \$10.09 on its Assessment Equity Grid on page 2 of its

Notes on Appeal. The appellant submitted the board of review decision dated 01/11/2024 which states the final board of review total assessment as \$61,999. On his Residential Appeal form, the appellant states that the improved assessed value is \$49,439 which corresponds with the total assessed value of \$61,999. The appellant's Assessment Grid Analysis correctly states the improved assessment per square foot as \$16.22.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant as comparables are two-story class 2-78 homes of frame and masonry construction, ranging in age from twenty-five to thirty-one years-old and ranging in size from 3,195 to 3,586 square feet of living area. Three of the comparables have three full bathrooms and a half bathroom; two have two full bathrooms and a half bathroom and one has three full bathrooms. Four have full basements and one has a partial basement. Four of the comparables have air conditioning. Three have three-car garages, one has a three-and-a-half car garage and one has a two-and-a-half car garage. They range in distance to the subject property from 0.17 to 0.43 miles. Based on this evidence, the appellant is requesting an assessment amount of \$54,318.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The comparables are two-story masonry or frame and masonry structures ranging in size from 2,902 to 3,556 square feet of living area. Three of the comparables are twenty-five years old and one is twenty-four. Two have two full bathrooms and one half bathroom; one has three full bathrooms and one has two full bathrooms and two half bathrooms. All have full basements, air conditioning and three-car garages. The board of review reports that three of its comparables are located on the same block as the subject property and one is within a quarter-mile.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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** meet this burden of proof and a reduction in the subject's assessment **is** warranted.

The Board finds that the improved assessed value of the subject property is \$49,434 and the improved assessed value per square foot is \$16.22. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4 and the board of review's comparables #2 and #4. These properties are similar to the subject in terms of living area, age, construction and proximity. In contrast, the appellant's comparables #2, #3 and #5 and the board of review's comparables #2 and #5 are all more than 451 square feet larger in improved area than the subject property. The Board finds that these comparables are afforded less weight based on this factor. The best evidence comparables range in improved assessed value from \$10.61 to \$14.10 per square foot. The subject property's improvement assessment of \$16.22 per square foot is above the amount established by the best comparables in the record. Based on this record the Board finds the appellant **did** demonstrate 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: \_\_\_\_\_

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:

May 19, 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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