



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

APPELLANT: James Gierek
DOCKET NO.: 23-26645.001-R-1
PARCEL NO.: 07-27-419-039-0000

The parties of record before the Property Tax Appeal Board are James Gierek, 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: \$8,250
IMPR.: \$23,688
TOTAL: \$31,938

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 is a two-story, single-family residence of frame construction containing 2,302 square feet of living area. The dwelling is approximately 46 years old and includes a partial basement, as well as a two-car garage. The parcel is 7,500 square feet of land located in the Village of Schaumburg, within Schaumburg Township, Cook County. The property is classified as a Class 2-78 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted five equity comparable properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are situated approximately 0.08 to 0.42 miles from the subject. Each is classified as Class 2-78 and consists of a two-story frame residence ranging in age from 39 to 47 years and containing between 2,212

and 2,442 square feet of living area. The improvements are reported to have one fireplace, a two-car garage, and feature either a slab foundation or a partial basement. The improvement assessments for these comparable properties range from \$9.34 to \$10.96 per square foot.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to 31,938, consisting of a land assessment of 8,250 and an improvement assessment of 23,688.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 37,117 for the subject property, including an improvement assessment of 28,867, or \$12.54 per square foot of living area.

In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject, each a two-story frame or frame and masonry single-family residence. These comparable properties are between 24 and 56 years old and are located within the same neighborhood code as the subject, and all share the subject's classification however the exact proximity of the comparables to the subject was not reported. Each comparable is reported to have central air conditioning; garage improvements consisting of a two-car garage; and basement foundations consisting of either a slab foundation or a full unfinished basement. Improvement assessments for these properties range from \$11.63 to \$13.71 per square foot of living area.

The Board of Review argues that its comparable properties demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board notes that the board of review indicated that submitted comparables are located within the same neighborhood code as the subject, however the exact proximity of the comparables to the subject was not reported. While these comparables may still be taken into consideration, the absence of proximity data significantly impairs the Board's ability to determine whether those properties are situated within similar market conditions. Proximity is a critical factor in evaluating comparability, as properties located farther from the subject may be influenced by different neighborhood characteristics, demand patterns, or economic conditions. For this reason, reduced weight is assigned to comparables that lack disclosed proximity information.

The parties submitted a total of nine Class 2-78 comparable equity properties. The Board has reviewed all the evidence and assigns greater weight to those properties most similar in proximity, size, age, and physical characteristics to the subject. After evaluating the evidence submitted by the parties, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject property's assessment is warranted.

The Board finds that the most persuasive evidence of assessment equity consists of all the Comparable Properties submitted by the appellant. These properties are located within proximity of the subject and are like the subject in size, age and design and they reflect improvement assessments ranging from \$9.34 to \$10.96 per square foot of living area. The subject improvement assessment of \$13.32 per square foot of living area falls above the range established by the most reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate in location and most similar in size and physical characteristics, and accounting for relevant differences between the comparable properties and the subject property, the Board concludes that the subject improvement assessment is not adequately supported and a reduction 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: _____

October 20, 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 9-215 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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