



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

APPELLANT: Judith Amanti  
DOCKET NO.: 23-26657.001-R-1  
PARCEL NO.: 07-28-411-034-0000

The parties of record before the Property Tax Appeal Board are Judith Amanti, 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:** \$8,037  
**IMPR.:** \$36,778  
**TOTAL:** \$44,815

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 single-family dwelling of frame construction containing 2,564 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has an 8,930-square-foot site and is in the Village of Schaumburg, within Schaumburg Township, Cook County. The appellant reports that the subject is owner-occupied. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the subject property is inequitably assessed and submitted five equity comparables with varying degrees of similarity to the subject in support of this claim. The comparables consist of two-story dwellings of frame construction located within the same neighborhood code as the subject and situated approximately 0.12 to 0.38 miles from the subject.

Their ages range from 37 to 47 years, and they contain between 2,405 and 2,678 square feet of living area. Features of the comparables include full or partial unfinished basements or slab foundations, central air conditioning, fireplaces ranging from zero to one, and two-car garages. The comparables therefore feature either a slab foundation or a full or partial basement, a two-car garages, and fireplace counts between zero and one. Their improvement assessments range from \$11.14 to \$12.46 per square foot of building area.

Based on this evidence, the appellant requests that the subject's assessment be set to a land assessment of \$8,037, an improvement assessment of \$30,255, and a total assessment of \$38,292.

The Board of Review submitted its "Board of Review Notes on Appeal," which disclose a total assessment for the subject property of \$44,815. The subject has an improvement assessment of \$36,778, which equates to \$14.34 per square foot of building area.

In support of its position that the current assessment is correct, the Board of Review submitted four equity comparables with varying degrees of similarity to the subject property. These comparables consist of two-story single-family dwellings of frame or frame-and-masonry construction, located within the same neighborhood code as the subject and situated on the same block. The comparable properties range in age from 38 to 42 years and contain between 2,214 and 2,677 square feet of living area. Each comparable features either a full or partial unfinished basement and a two-car garage, and three of the four comparables are equipped with central air conditioning. Their improvement assessments range from \$14.66 to \$16.24 per square foot of building area.

The Board of Review maintains that these comparable properties demonstrate the equity of the subject's current assessment, 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).

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 not warranted.

The Board finds that the most persuasive evidence of assessment equity consists of Comparable Properties Nos. 1, 3, and 4 submitted by the Board of Review, along with Comparable Properties Nos. 3 and 4 submitted by the appellant. The Board of Review's comparables are located within a block of the subject property and are similar to the subject in size, age, design, and location. Collectively, these properties reflect improvement assessments ranging from \$12.06 to \$16.24 per square foot of living area. The subject's improvement assessment of \$14.34 per square foot of living area falls within 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 adequately supported.

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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