FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Florencia Salas
DOCKET NO.: 23-26685.001-R-1
PARCEL NO.: 07-30-106-013-0000

The parties of record before the Property Tax Appeal Board are Florencia Salas, 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:	$5,064
IMPR.:	$20,947
TOTAL:	$26,011

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 one-story dwelling of frame construction containing 1,390 square feet of living area. The dwelling is approximately 55 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 7,791-square-foot site located in the City of Hanover Park, within Schaumburg Township, Cook County. The appellant reports that the subject is owner-occupied. The subject is classified as Class 2-03 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 one-story frame dwellings located within the same neighborhood code (30) and situated between 0.18 and 0.54 miles from the subject. The comparables range in age

from 52 to 56 years and contain between 1,386 and 1,633 square feet of living area. Features of these homes include slab foundations or full basements, however the appellant reported "N/A" for finished-basement area. Additional features include one-car or 1.5-car, and one or two fireplaces. Their improvement assessments per square foot of living area range from 10.50 to 11.58.

Based on the evidence submitted, the appellant requests that the subject property's assessment be reduced to a land assessment of 5,064, an improvement assessment of 15,679, and a total assessment of 20,743.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing a total assessment of 26,011 for the subject property. The subject has an improvement assessment of 20,947, or 15.07 per square foot of living area.

In support of its position, the Board of Review submitted four equity comparables consisting of one-story frame dwellings located within neighborhood code 30 and situated on the same block as the subject. These comparables range in age from 51 to 54 years and contain 1,060 to 1,386 square feet of living area. They feature either a slab foundation or a partial, or full basement with a formal recreation room and either no garage or a one-car or 1.5-car garage. Their improvement assessments per square foot of living area range from 15.70 to 18.41.

The Board of Review argues that its comparable properties demonstrate 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).

The parties submitted a total of nine Class 2-03 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. These properties are located within proximity to the subject, are similar in age, construction, and design, and contain between 1,132 and 1,386 square feet of living area. They reflect improvement assessments ranging from $15.70 to $18.41 per square foot of living area. By contrast, the appellant's comparable

properties vary from the subject in several amenities, including garage size, basement type, and other physical characteristics, and a number of the appellant's comparables are situated at measurably greater distances from the subject. The subject property improvement assessment of $15.07 per square foot of living area falls below 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:

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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Florencia Salas, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602