



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

APPELLANT: Gustavo Pineda
DOCKET NO.: 23-26689.001-R-1
PARCEL NO.: 07-30-415-014-0000

The parties of record before the Property Tax Appeal Board are Gustavo Pineda, 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: \$5,551
IMPR.: \$21,449
TOTAL: \$27,000

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 multi-level, single-family residence of frame construction containing 1,278 square feet of living area. The dwelling is approximately 54 years old and includes a partial basement with a formal recreation room, as well as a two-car garage. The parcel is 8,540 square feet of land located in the Village of Hanover Park, within Schaumburg Township, Cook County. The property is classified as a Class 2-34 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 (30) and are situated approximately 0.10 to 0.80 miles from the subject. Each is classified as Class 2-34 and consists

of a multi-level residence ranging in age from 52 to 55 years and containing between 1,339 and 1,532 square feet of living area. The improvements are reported to have one or two fireplaces, two improvements have central air conditioning and garage improvements consisting of one-car or two-car garages; basement foundations consist of partial basements, with finished basement areas reported as N/A. Their improvement assessments range from \$12.65 to \$15.14 per square foot of living area. The appellant comparable building-area range is 1,339 to 1,532 square feet.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to 23,034, consisting of a land assessment of 5,551 and an improvement assessment of 17,483.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of 27,000 for the subject property, including an improvement assessment of 21,449, or \$16.78 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. While one comparable is reported to be proximity of 1/4 mile to the subject, the Board of Review failed to provide the proximity of the remaining three comparables. Each is a multi-level single-family residence located within neighborhood code 30. These comparable properties range in age from 54 to 60 years and contain between 1,080 and 1,157 square feet of living area. Each comparable is reported to have garage improvements consisting of one-car or one- and one-half garages, and partial basement with formal recreation rooms. Three comparables have central air conditioning. Their improvement assessments range from \$17.24 to \$17.25 per square foot of living area, and the comparable building-area range is 1,080 to 1,157 square feet. The subject's basement is reported exactly as partial formal rec. room.

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).

The parties submitted a total of nine Class 2-34 equity comparable properties. The Board has reviewed all the evidence and accords greater weight to those comparables most similar to the subject in proximity, size, age, and physical characteristics. 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 Property No. 1 submitted by the Board of Review, together with Comparable Properties Nos. 2 and 3 submitted by the appellant. These properties are located within proximity of the subject and are similar in size, age, and design, and they reflect improvement assessments ranging from \$12.90 to \$17.25 per square foot of living area. The subject's improvement assessment of \$16.78 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's improvement assessment is adequately supported and no 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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