FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Palmeri
DOCKET NO.: 23-26712.001-R-1
PARCEL NO.: 07-36-218-007-0000

The parties of record before the Property Tax Appeal Board are Michael Palmeri, 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:	$7,385
IMPR.:	$30,653
TOTAL:	$38,038

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 frame single-family residence containing 1,917 square feet of living area. The dwelling is approximately 39 years old and includes a crawl-space. The home contains central air conditioning, a fireplace and a two-car garage. The parcel consists of 8,440 square feet of land located in Elk Grove Village within Schaumburg Township, Cook County and is classified as Class 2-07 under the Cook County Real Property Assessment Classification Ordinance. The subject is reported to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted five comparable equity 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 between 0.59 miles and 0.86 miles from the subject. Each is classified as

Class 2-07 and is listed as a two-story frame residence ranging in age from 45 to 50 years and containing between 1,628 and 1,922 square feet of living area. Foundation details for the appellant's comparables include crawl-space, slab foundations, and one partial basement for which the appellant reports the finish as "N/A." Three of the comparables are reported to have central air conditioning, and fireplace counts range from one to two. Garage improvements range from no garage to one-car or two-car garages. The appellant's improvement assessments for these properties range from $11.60 to $12.46 per square foot of living area.

Based on this evidence, the appellant requests a reduction of the subject property's total assessment to $30,600, consisting of a land assessment of $7,385 and an improvement assessment of $23,215.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of $38,038 for the subject property, which includes an improvement assessment of $30,653, or $15.99 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 comparable is a two-story frame dwelling situated within approximately one quarter mile of the subject, with one comparable located within the same block. The comparables range in age from 38 to 39 years and contain between 1,648 and 1,873 square feet of living area. Amenities include central air conditioning, and a two-car garage. The properties contain either a crawl space or a full unfinished basement. Improvement assessments for these properties are $16.45 per square foot of living area.

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

Conclusion of Law

The taxpayer contends that the subject property is inequitably assessed. Under 86 Ill. Admin. Code §1910.63(e), the appellant bears the burden of proving inequity by clear and convincing evidence, which must include assessment documentation for at least three comparable properties demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

As a preliminary matter, the Board notes that the appellant listed basement finish information for one comparable reported to have a partial basement as "N/A". The PTAB comparable grid requires completion of all fields other than sale data and the submission of a property record card for each comparable, which the appellant did provide. While these comparables are not excluded from consideration, the missing basement finish data prevents the Board from verifying key characteristics. This lack of verified information limits the Board's ability to assess similarity or

make necessary adjustments, thereby reducing the weight accorded to these comparables in evaluating the appellant's claim.

The parties submitted a total of eight Class 2-07 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, 2 and 3 submitted by the Board of Review. Unlike the appellant comparables which are located between 0.56 miles and 0.86 miles from the subject, all the Board of Review's comparables are located within a ¼-mile radius of the subject. The Board comparables are also slightly newer, ranging in age from 38 to 39 years, and therefore fall within one year of age of the subject. These properties are also similar in construction and design and contain between 1,648 and 1,873 square feet of living area. They reflect improvement assessments of $16.45 per square foot of living area. The subject property improvement assessment of $15.99 per square foot 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

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