



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

APPELLANT: Cornel Birsan
DOCKET NO.: 23-28340.001-R-1
PARCEL NO.: 09-20-413-017-0000

The parties of record before the Property Tax Appeal Board are Cornel Birsan, 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: \$6,244
IMPR.: \$26,755
TOTAL: \$32,999

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 7,805 square foot parcel of land improved with two improvements. Improvement #1 is a class 2-03, 104-year-old, multi-level, single-family dwelling containing 1,590 square feet of building area. No details were provided regarding improvement #2. The property is located in Des Plaines, Maine Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity for improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame construction, multi-level dwellings. They range in age from 92 to 120 years; in size from 1,344 to 1,792 square feet of living area; and an improvement assessment from

\$12.27 to \$13.93 per square foot of living area. These properties have crawl spaces or full basements, one or two fireplaces, and zero- to two-car garages. The suggested comparable properties are located within a .88-mile radius of the subject property. The appellant requested the subject's total assessment be reduced to \$27,614.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,000¹. The subject property has a combined improvement assessment for both improvements of \$26,755. The breakdown for improvement #1 is \$19,017 or \$11.96 per square footage of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame construction, 1.5-story dwellings. They range in age from 93 to 103 years; in size from 1,275 to 1,619 square feet of living area; and an improvement assessment ranging from \$16.69 to \$18.45 per square foot of living area. These properties have full basements. The properties are located within a ¼-mile radius of the subject property. The board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity for improvement #1 as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds that while the parties submitted comparables similar to improvement #1, they failed to submit any evidence of the second improvement on the parcel or the improvement assessments for each improvement. The appellant incorrectly applied the improvement assessment of both improvements onto only improvement #1 which artificially inflated the assessment per square foot. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is not justified.

¹ The Board finds the total assessment value is \$32,999 per the board of review decision letter date 02/14/2024 included in this record.

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: _____

September 15, 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 9-125 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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