



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

APPELLANT: Kelly Custer  
DOCKET NO.: 23-40835.001-R-1  
PARCEL NO.: 28-23-413-034-0000

The parties of record before the Property Tax Appeal Board are Kelly Custer, the appellant, 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 **A Reduction** 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:** \$3,533  
**IMPR.:** \$6,467  
**TOTAL:** \$10,000

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 consists of a 1-story dwelling of frame exterior construction with 1,460 square feet of living area. The dwelling is approximately 68 years old. Features include a slab foundation and a 1-car garage. The property has a 15,701 square foot site and is located in Markham, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,334 to 1,720 square feet of living area. The homes range in age from 73 to 88 years old. Each comparable has a slab or crawl space foundation and from a 1-car to a 2.5-car garage. The

comparables have improvement assessments ranging from \$5,000 to \$6,500 or from \$3.63 to \$3.80 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$5,446 or \$3.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,999. The subject property has an improvement assessment of \$9,467 or \$6.48 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located within the subject's assessment neighborhood. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction with either 1,020 or 1,060 square feet of living area. The dwellings are either 68 or 69 years old. Each comparable has a slab foundation. Three comparables each have a 1-car garage. The comparables have improvement assessments of either \$8,856 or \$9,204 or \$8.68 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, and #5, as well as the board of review comparables, which are less similar to the subject in dwelling size and/or lack a garage amenity, which the subject features.

The Board finds the evidence of assessment equity to be the appellant's comparables #2 and #3 which are overall more similar to the subject in location, design/class, age, dwelling size, and other features. These comparables each have an improvement assessment of \$5,000 and of either \$3.68 or \$3.75 per square foot of living area. The subject's improvement assessment of \$9,467 or \$6.48 per square foot of living area falls above the two best comparables in this record and appears to be excessive. Based on this record and after considering adjustments to the appellant's comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: June 16, 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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