FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Matthew Leffler
DOCKET NO.: 23-41434.001-R-1
PARCEL NO.: 14-19-230-023-0000

The parties of record before the Property Tax Appeal Board are Matthew Leffler, 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:	$39,063
IMPR.:	$50,778
TOTAL:	$89,841

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 an approximately 124-year-old, two-story, single-family dwelling of masonry construction with 2,446 square feet of living area. The property has a 3,125 square foot site and is located in Chicago, Lakeview Township, Cook County. Features of the home include a full basement with finished area[1], central air conditioning, and a two-car garage. The subject is classified as a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regard to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

[1] The board of review disclosed the subject's basement is finished with a formal recreation room, which was neither reported by appellant or refuted by appellant.

comparables with varying degrees of similarity to the subject. The appellant reported that the suggested comparables were located between 0.19 and 0.34 miles from the subject property and each had the same neighborhood code as the subject property. The suggested comparable properties ranged in size from 2,546 to 2,870 square feet of living area. Each of the suggested properties had a two-car garage. One of the suggested properties had central air conditioning. Three of the comparables had a full basement and two had a partial basement, although the level of basement finish was not disclosed for any of the properties. The comparables ranged in age from 110 to 131 years old. The comparables have improvement assessments ranging from \$14.34 to \$18.88 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$80,376.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,841. The subject property has an improvement assessment of \$50,779 or \$20.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. Three of the suggested comparables were on the same block as the subject property, the fourth was within a quarter mile of the subject property, and each had the same neighborhood code as the subject property. The suggested comparable properties ranged in size from 2,361 to 2,740 square feet of living area. Each of the comparables had central air conditioning and a full basement with finished area. Three of the subject properties had a two-car garage and one did not have a garage. The comparables ranged in age from 116 to 122 years old. The comparables have improvement assessments ranging from \$22.29 to \$30.78 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which failed to indicate the finish of the basements and presented more differences in characteristics from the subject property such as the lack of central air conditioning and/or lack of full basement with finished area.

The Board finds the best evidence of assessment equity to be the board of review's suggested comparables #1, #2, and #4. Like the subject property, each of these comparables are class 2-06 two-story, single-family dwellings of masonry construction. Each of these comparables had a full basement with finished area, central air conditioning, and a two-car garage. The dwellings on these comparables are similar to the subject in age, living area size, and proximity to subject.

The best evidence comparables ranged in improvement assessment of $20.98 to $22.36 per square foot of living area. The subject's improvement assessment of $20.76 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 assessment is not 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: __________ __________

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: 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

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