



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

APPELLANT: Robert Pehar
DOCKET NO.: 23-41438.001-R-1
PARCEL NO.: 14-19-320-043-0000

The parties of record before the Property Tax Appeal Board are Robert Pehar, 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 **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: \$38,750
IMPR.: \$41,900
TOTAL: \$80,650

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 two improvements with 2,388 square feet of combined living area.¹ Improvement #1 is a 2-story multi-family building of masonry exterior construction with 1,670 square feet of gross building area. The building is approximately 119 years old. Features include a full basement and 2 full bathrooms. Improvement #2 is a dwelling with 718 square feet of living area. The subject has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. Improvement #1 and Improvement #2 are classified as class 2-11 and 2-02 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

¹ The second improvement was disclosed by the board of review and was unrefuted by the appellant. Improvement #2's dwelling size was calculated from the combined dwelling size reported by the board of review and the agreed upon dwelling size for Improvement #1 (2,388 – 1,670 = 718). Additional, property characteristics for Improvement #2 were not reported.

The appellant contends assessment inequity with respect to Improvement #1 only as the basis of the appeal. In support of this argument, the appellant submitted on five equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 1,806 to 1,964 square feet of gross building area. The buildings are either 113 or 116 years old. Each comparable has a full basement, 2 full bathrooms, and two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$22,625 to \$26,224 or from \$12.53 to \$13.40 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment for Improvement #1 be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,650. The subject property has a total improvement assessment for both improvements of \$41,900 or \$25.09 per square foot of living area when utilizing 2,388 square feet of living area. No evidence was provided by either party on the allocation of the combined improvement assessment between the two improvements.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 1,592 to 2,454 square feet of gross building area. The buildings range in age from 108 to 143 years old. Three comparables each have a full basement and one comparable has a crawl space foundation. One comparable has central air conditioning. One comparable has two fireplaces. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$47,963 to \$87,500 or from \$22.54 to \$35.66 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Board finds the appellant is requesting a reduction for Improvement #1 only. As each party has reported the total improvement assessment for both improvements in their grid analyses, the Board will analyze the parties' comparables based on the combined total square footage of 2,388 square feet.

The parties' submitted nine suggested comparables for the Board's consideration. The parties did not report whether any of the comparables have two improvements like the subject.

Nevertheless, the Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which present improvements that are substantially smaller than the subject. Further, board of review comparable #4 lacks a basement foundation, which the subject features, and has central air conditioning, which the subject lacks.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are similar to the subject in combined dwelling size and age with varying degrees of similarity in other features. The two best comparables have improvement assessments of \$48,250 and \$87,500 or \$22.54 and \$35.66 per square foot of living area. The subject's combined improvement assessment of \$41,900 or \$25.09 per square foot of living area falls below the two best comparables in this record on an overall improvement assessment basis and is bracketed by them on a per square foot basis. Therefore, based on the equity evidence in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in its 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: _____

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: March 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Pehar, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602