



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Richard Rush Trust  
DOCKET NO.: 23-41443.001-R-1  
PARCEL NO.: 14-20-304-014-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Rush Trust, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

<b>LAND:</b>	\$54,900
<b>IMPR.:</b>	\$67,635
<b>TOTAL:</b>	\$122,535

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 4,509 square feet, three-story masonry building perched on a 3,660 square feet lot in Chicago, Lakeview Township, Cook County. The 103-year-old, class 2-11 home featured three bathrooms and a full basement. On the petition, the appellant indicated that the subject last sold in May 2019 and that assessment inequity was the basis of the appeal.

Contesting the equity of the \$67,635 subject improvement assessment, the appellant contends the rate should be lowered to \$8.81 per improvement square foot. As evidence of nonuniform assessment, the appellant put forth five class 2-11 properties within .55 miles of the subject with improvement assessments between \$6.82 and \$10.36 per living square foot. The appellant's suggested comparables had no air conditioning except submission #1, two fireplaces, no garage to a three-car garage, and a full basement. These potential comparators also varied from 101 to 123 years in building age and from 3,853 to 4,308 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$67,635, or \$15.00 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$122,535 total subject assessment, the county board of review proposed four masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparators all featured a full basement, no fireplace or air conditioning, and three bathrooms. These properties were 111 years old; between 4,107 and 4,416 square feet in living area; and between \$15.46 and \$18.48 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends 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; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

Of the parties’ submissions, board of review comparable #1 and #2 appellant comparable #5 were most similar to the subject and therefore constitute the best evidence of assessment equity. Board of review comparable #1 had a smaller improvement but otherwise substantially matched the subject’s attributes. Meanwhile, though board of review comparable #2 lacked a significant portion of the subject’s living space, it offset that deficiency with a two-car garage. Similarly, appellant comparable #5 contained less livable square footage but included two fireplaces, placing it at the low end of the equitable range, which spans \$10.36 to \$16.72 per living square foot. Because the subject’s \$15.00 per improvement square foot assessment lands inside this range, PTAB finds the appellant did not show assessment inequity by clear and convincing evidence and a reduction in the assessment is accordingly 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.



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Chairman



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Member



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Member



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Member



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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:

January 20, 2026

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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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**APPELLANT**

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