



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

APPELLANT: Henry Chang
DOCKET NO.: 23-41459.001-R-1
PARCEL NO.: 14-20-410-047-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Henry Chang, 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:

LAND: \$43,875
IMPR.: \$58,410
TOTAL: \$102,285

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 4,452 square feet, three-story structure of masonry construction perched on a 2,925 square feet lot in Chicago, Lakeview Township, Cook County. The 119-year-old building, a class 2-11 property per the Cook County Real Property Assessment Classification Ordinance, contained three bathrooms, no central air conditioning or garage, and a full basement. On the petition, the appellant represented that the subject property last sold in November 2006 for \$900,000 and that the appeal was based in assessment equity.

Arguing the \$58,410 assessment is inequitably high for the subject improvement, the appellant contends the assessment must be lowered to \$8.25 per improvement square foot. To show the subject was not uniformly assessed, the appellant volunteered five class 2-11 structures within .98 miles as assessment benchmarks. The appellant's proposed comparators all featured one or two fireplaces, a full basement, and no air conditioning except submission #1. Moreover, these

properties were between 101 and 133 years in building age; 3,853 and 4,720 in living square footage; and \$6.82 and \$9.87 per improvement square foot in assessment.

The county board of review responded that the subject improvement was properly assessed at \$58,410, or \$13.12 per square foot, in its “Board of Review Notes on Appeal.” To fortify the \$102,285 total subject assessment, the board of review introduced into evidence four three-story masonry buildings on the subject’s block as assessment benchmarks. The county board of review’s preferred comparators featured no air conditioning except submission #3, no garage, up to seven bathrooms, and a full basement or slab foundation. These properties also varied in building age from 84 to 127 years; in living square footage from 4,050 to 4,790; and in assessment from \$13.16 and \$15.79 per improvement square foot.

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 sufficiently similar properties with compelling proximity to, and 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 surpass this burden of proof.

As the submissions most similar to the subject in living square footage, board of review comparable #2 and appellant comparables #2 and #4 establish the range of equitable assessments for the subject improvement. Board of review comparable #2 had a smaller improvement but otherwise featured attributes functionally identical to those of the subject. Meanwhile, appellant comparables #2 and #4 both lacked some of the subject’s livable area but mitigated that deficiency with an extra bathroom, fireplaces and more garage space. Given this record, PTAB finds the range of equitable assessments for the subject runs from \$7.07 to \$14.53 per improvement square foot. Because the subject’s \$13.12 per improvement square foot assessment falls within this range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the 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: _____

January 20, 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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