



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jayne Drew
DOCKET NO.: 23-41462.001-R-1
PARCEL NO.: 14-29-105-027-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jayne Drew, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	\$46,875
IMPR.:	\$18,900
TOTAL:	\$65,775

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

A 1,890 square feet, two-level frame building on a 3,125 square feet lot in Chicago of Lakeview Township, Cook County constitutes the subject property. The 145-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance included two bathrooms, a two-car garage, and a slab foundation. The appellant represented that the subject last sold in August 2022 for \$1,045,000 and that assessment equity was the basis of the appeal.

Arguing the \$33,125 assessment is unfairly high for the subject improvement, the appellant contends the assessment must be lowered to \$9.71 per improvement square foot to be equitable. To show the subject was not uniformly assessed, the appellant volunteered five class 2-11 structures within .40 miles as assessment benchmarks. The appellant's proposed comparators all featured one or two fireplaces, no garage or a two-car garage, a full basement, and two bathrooms.

Moreover, these properties were between 130 and 144 years in building age; 1,772 and 2,226 in living square footage; and \$8.54 and \$10.21 per improvement square foot in assessment.

The county board of review maintained in its “Notes on Appeal” that the subject improvement was fairly assessed at \$33,125, or \$17.53 per living square foot. In defense of the \$80,000 total subject assessment, the board of review nominated four two-story frame improvements within a quarter mile of the subject as equity comparables. The board of review’s selections featured no garage to a two-car garage, two or four full bathrooms, and air conditioning and a fireplace for submission #2. These suggested comparators ranged from 128 to 143 years in building age; 1,440 to 2,043 square feet in living area; and \$19.05 to \$19.55 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; 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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment documentation for the year in question of similarly situated properties with compelling proximity to, and 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 overcame this burden of proof.

Of the parties’ submissions, appellant comparables #1 and #3 through #5 compared most favorably to the subject and thereby constitute the best evidence of assessment equity in this record. Appellant comparables #1 and #3 lacked some of the subject’s living area but alleviated the deficiency with a larger basement and two fireplaces. Appellant comparable #3 also had a marginally smaller improvement but compensated for it with two fireplaces and a newer improvement. By contrast, appellant comparables #4 and #5 both featured more livable square footage and two more fireplaces than the subject, which partially offset appellant comparable #4’s lack of a garage. Based on these best comparators, the subject improvement would be equitably assessed from \$8.54 to \$10.21 per living square foot. Because the subject assessment of \$17.53 per improvement square foot exceeds this range, PTAB concludes the appellant successfully demonstrated inequitable assessment by clear and convincing evidence and a reduction in the improvement assessment to \$10.00 per living square foot, for a total subject assessment of \$65,775, 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: _____

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



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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