



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

APPELLANT: Vincent A. Parrinello  
DOCKET NO.: 23-41467.001-R-1  
PARCEL NO.: 14-29-408-013-0000

The parties of record before the Property Tax Appeal Board are Vincent A. Parrinello, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.<sup>1</sup>

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:** \$46,875  
**IMPR.:** \$48,965  
**TOTAL:** \$95,840

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 is improved with a two-story dwelling of frame construction containing 2,424 square feet of living area. The dwelling is approximately 135 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-06 properties improved with two-story or three-story dwellings of frame construction that range in size from 2,230 to 2,826 square feet of living area. The

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<sup>1</sup> The appellant's counsel originally requested an in person hearing but subsequently withdrew the hearing request.

homes are from 125 to 139 years old. Three comparables have full basements, one comparable has a crawl space foundation and one comparable has a slab foundation. Each property has one fireplace, and a 1-car, 2-car or 2.5-car garage. The comparables have 1, 2½ or 3½ bathrooms. Four comparables have central air conditioning. These properties have the same neighborhood code as the subject and are located from .03 to .51 of a mile from the subject property. Their improvement assessments range from \$35,200 to \$43,625 or from \$14.17 to \$15.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,699.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,840. The subject property has an improvement assessment of \$48,965 or \$20.20 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 composed of class 2-06 properties improved with two-story dwellings of frame construction that range in size from 2,216 to 2,550 square feet of living area. The homes are from 131 to 141 years old. Each property has a full basement with two having finished area, central air conditioning and 2, 2½ or 3½ bathrooms. Three comparables have one or two fireplaces and two comparables each have a 2-car garage. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject. The comparables have improvement assessments ranging from \$57,599 to \$79,500 or from \$23.21 to \$31.18 per square foot of living area.

### **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.

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2 and #3 due to differences from the subject in size, foundation and/or style. The Board gives most weight to appellant's comparables #4 and #5 as well as the board of review comparables that are improved with two-story dwellings that range in size from 2,216 to 2,550 square feet of living area and are from 125 to 141 years old. These properties have varying degrees of similarity to the subject property and would require adjustments to make them more equivalent to the subject property. Appellant's comparable #4 has one less bathroom than the subject and no central air conditioning, unlike the subject, necessitating upward adjustments to make the comparable more like the subject for these differences. Board of review comparables #2, #3 and #4 have ½ or 1½ more bathrooms than the subject indicating downward adjustments to these comparables for this difference would be proper. Board of review comparable #3 has one more fireplace than the subject indicating a downward adjustment would be appropriate. Conversely, board of review comparable #1 has no fireplace and board of review comparables #3 and #4 have no garage, features of the subject

property, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject for the lack of these features. These six comparables have improvement assessments that range from \$35,200 to \$79,500 or from \$15.65 to \$31.18 per square foot of living area, which is a relatively wide range with no explanation for this divergence. Nevertheless, the subject's improvement assessment of \$48,965 or \$20.20 per square foot of living area falls within the range established by the best comparables in this record. 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: \_\_\_\_\_

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:

May 19, 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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