



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

APPELLANT: Oscar Galvez  
DOCKET NO.: 23-42154.001-R-1  
PARCEL NO.: 16-02-227-034-0000

The parties of record before the Property Tax Appeal Board are Oscar Galvez, 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:** \$3,720  
**IMPR.:** \$31,062  
**TOTAL:** \$34,782

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 a two-story multi-family building of masonry exterior construction with 2,060 square feet of gross building area. The building is approximately 106 years old. Features of the property include a crawl space foundation, two bathrooms and a two-car garage. The property has a site with 3,100 square feet of land area and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are located from .21 to .81 of a mile from the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction ranging in size

from 1,692 to 2,472 square feet of gross building area. The buildings range in age from 110 to 125 years old. Each comparable has a full or partial basement, two or three bathrooms and two fireplaces. Four comparables each have a two-car garage. The comparables have improvement assessments that range from \$10,400 to \$22,238 or from \$6.15 to \$9.02 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$16,789 or \$8.15 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,782. The subject property has an improvement assessment of \$31,062 or \$15.08 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the same block and along the same street as the subject property. The comparables are class 2-11 properties improved with two-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,384 to 2,876 square feet of gross building area. The buildings are from 108 to 118 years old. Two comparables each have a concrete slab foundation and two comparables each have a full basement, one of which has finished area. Each comparable has two or three full bathrooms and a one-car or a two-car garage. The comparables have improvement assessments that range from \$40,280 to \$47,560 or from \$16.19 to \$16.90 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #4, as well as board of review comparables #1, #2 and #4 which are less similar to the subject in building size than other comparables in the record. The Board has also given less weight to the appellant's comparable #5 due to its lack of a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, along with board of review comparable #3, which are relatively similar to the subject in location, building size and design. However, the Board finds all three buildings are somewhat older than the subject and have varying degrees of similarity when compared to the subject in foundation, bathroom count, fireplace count and garage capacity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Most weight is given to board of review comparable #3 which is located most proximate to the subject and the building

has no basement, like the subject. This comparable has an improvement assessment of \$40,280 or \$16.90 per square foot of living area. The three best comparables have improvement assessments ranging from \$15,010 to \$40,280 or from \$7.85 to \$16.90 per square foot of gross building area. The subject's improvement assessment of \$31,062 or \$15.08 per square foot of gross building area falls within the range established by the best comparables in the record and is well supported by board of review comparable #3 which is located most proximate to the subject and has no basement, like the subject. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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

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: June 16, 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

Oscar Galvez, 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