



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

APPELLANT: Sally McGovern
DOCKET NO.: 23-48345.001-R-1
PARCEL NO.: 13-08-319-005-0000

The parties of record before the Property Tax Appeal Board are Sally McGovern, 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: \$7,503
IMPR.: \$22,500
TOTAL: \$30,003

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 1-story dwelling of frame construction with 1,144 square feet of living area which is approximately 96 years old. Features of the home include one bathroom, a full unfinished basement, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property¹ 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 located from .20 to .46 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story dwellings of frame construction ranging in size from 1,025 to 1,283 square feet of living area and ranging in

¹ One-story residence, any age, with 1,000 to 1,800 square feet of living area.

age from 94 to 105 years old. Two comparables each have a full basement with undisclosed finished area; two comparables each have a concrete slab foundation; and one comparable has a crawl-space foundation. Each comparable has 1 or 2 fireplaces, and two comparables have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$10,302 to \$13,880 or from \$9.27 to \$10.82 per square foot of living area. The appellant also submitted property information sheets for the subject and the comparable properties. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,003. The subject property has an improvement assessment of \$22,500 or \$19.67 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 located within the same assessment neighborhood and within .25 of a mile or the same assessment block as the subject property. The comparables consist of 1-story class 2-03 dwellings of masonry construction ranging in size from 1,020 to 1,101 square feet of living area and ranging in age from 66 to 91 years old. Each comparable features 1 bathroom and a full basement, (two with formal recreation rooms). One comparable has central air conditioning, and each comparable has a 2-car garage. The comparables have improvement assessments that range from \$20,359 to \$23,000 or from \$19.96 to \$20.89 per square foot of living area.

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 a total of nine equity comparables for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2, and #5 due to lack of a basement which is a feature of the subject dwelling. Additionally, appellant's comparables #1 and #3 and #5 lack a garage which is a feature of the subject property and were thus given reduced weight. The Board also gave less weight to board of review comparables #2 and #3 due to their significantly newer ages of 66 years old relative to the subject dwelling being 96 years old.

The Board finds the best evidence of equity in assessment to be appellant's comparable #4, along with board of review comparables #1 and #4 which are overall most similar to the subject in location, age, dwelling size, foundation type, and features. However, appellant's comparable #4 has a smaller garage suggesting that upward adjustment to the assessment of this comparable would be appropriate in order to make it more equivalent to the subject property. The best comparables in the record have improvement assessments ranging from \$13,560 to \$21,544 or from \$10.76 to \$20.62 per square foot of living area. The subject's improvement assessment of \$22,500 or \$19.67 per square foot of living area falls slightly above the range established by the best comparables in this record in terms of overall improvement assessment, and within the

range on a per square foot of living area basis. However, the subject's slightly higher improvement assessment appears logical given its slightly larger dwelling size compared to two of the three best comparables.

On this record, the Board finds that after considering adjustments to the best comparables in this record for differences from the subject, the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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: _____

September 15, 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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