FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marc Aguja
DOCKET NO.: 23-48532.001-R-1
PARCEL NO.: 13-13-406-024-0000

The parties of record before the Property Tax Appeal Board are Marc Aguja, 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:	$7,500
IMPR.:	$85,748
TOTAL:	$93,248

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 two improvements. Improvement #1 is a 2-story multi-family building of frame exterior construction with 2,348 square feet of gross building area. The building is approximately 120 years old. Features include a full basement with finished area. Improvement #2 is a coach house which was not disclosed by the appellant and for which additional property details were not provided by either party for this dwelling. The subject has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The classification of the coach house was not provided.

The appellant contends assessment inequity with respect to the improvement for Improvement #1. In support of this argument, the appellant submitted information on five equity comparables that are located within the subject's assessment neighborhood. The comparables are improved with 1-story or 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,216 to 2,582 square feet of gross building area. The buildings range in age from 100 to 112 years old. Each comparable has a slab foundation and two fireplaces. Four comparables each have a 1-car garage. The comparables have improvement assessments ranging from $40,065 to $44,230 or from $16.07 to $18.08 per square foot of gross building area. Based on this evidence, the appellant requested the improvement assessment be reduced to $40,691.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for both improvements of $93,249. The board of review also disclosed that Improvement #1 has an improvement assessment of $52,500 or $22.36 per square foot of gross building area, which was not refuted by the appellant. In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four suggested equity comparables that are located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,136 to 2,243 square feet of living area. The buildings range in age from 103 to 107 years old. Each comparable has an unfinished full basement. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $55,168 to $64,531 or from $25.17 to $28.77 per square foot of building area.

Conclusion of Law

The appellant contends assessment inequity for Improvement #1 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.

Initially, the Board finds the appellant is requesting a reduction for Improvement #1 only.

The parties submitted nine suggested equity comparables for the Board's consideration. The Board finds the parties' comparables are each similar to the subject in location, age, and dwelling size. Nevertheless, the Board gives less weight to the appellant's comparable #1 which has a dissimilar 1-story design, in contrast to the subject's 2-story design. The eight remaining comparables present various differences from the subject in other features which would require appropriate adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from $40,065 to $64,531 or from $17.13 to $28.77 per square foot of gross building area. Improvement #1 has an improvement assessment of $52,500 or $22.36 per square foot of gross building area, which was unrefuted by the appellant, falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in its 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:

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: July 21, 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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