



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

APPELLANT: Elizabeth Molina
DOCKET NO.: 23-49388.001-R-1
PARCEL NO.: 13-26-212-005-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Molina, 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 **a reduction** 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: \$10,765
IMPR.: \$14,797
TOTAL: \$25,562

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 2-story, multi-family building of frame exterior construction with 2,508 square feet of gross building area. The building is approximately 118 years old. Features include a crawl space foundation and 2 full bathrooms. The property has a 3,075 square foot site and is located in Chicago, Jefferson 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 located within the same assessment neighborhood as the subject. The comparables are improved with class 2-11, 1.5-story or 2-story multi-family buildings of frame exterior construction ranging in size from 2,156 to 2,721 square feet of gross building area. The

buildings are from 104 to 126 years old. Four comparables each have a basement, and one comparable has a crawl space foundation. Each comparable has from 2 to 4 full bathrooms with one comparable having 1 additional half bathroom. One comparable has central air conditioning, and four comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$13,261 to \$15,165 or from \$5.57 to \$6.15 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,000. The subject property has an improvement assessment of \$25,235 or \$10.06 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables are improved with class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 1,888 to 3,588 square feet of gross building area. The buildings are from 25 to 128 years old. Each comparable has a basement, 2 or 3 full bathrooms with two comparables having 1 or 2 additional half bathrooms, and either a 2-car or a 2.5-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$29,770 to \$45,281 or from \$12.62 to \$16.86 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted nine suggested comparables for the Board's consideration. Excluding the appellant's comparable #2, the comparables each have a basement foundation relative to the subject's crawl space foundation. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #4 due to their dissimilar designs when compared to the subject. The Board also gives less weight to the board of review's comparables #1, #2 and #4 which are less similar to the subject in age or building size than the other comparables in the record. In addition, the Board gives reduced weight to the board of review's comparable #3 which appears to be an outlier with its higher improvement assessment of \$16.86 per square foot of building area in relation to the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #5 which are relatively similar to the subject in design, age, and building size. However, each comparable has central air conditioning or a garage and two of the comparables have

basement foundations, which are not features of the subject, suggesting downward adjustments are needed to make these comparables more equivalent to the subject. These three comparables have improvement assessments ranging from \$13,261 to \$14,371 or from \$5.66 to \$6.15 per square foot of gross building area. The subject's improvement assessment of \$25,235 or \$10.06 per square foot of gross building area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment, commensurate with the appellant's request, 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: _____

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: _____

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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