



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

APPELLANT: Marian K Ping
DOCKET NO.: 23-49506.001-R-1
PARCEL NO.: 13-35-211-005-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marian K Ping, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

LAND: \$11,907
IMPR.: \$27,476
TOTAL: \$39,383

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 1,272 square feet frame structure on a 3,968 square feet lot in Chicago, Jefferson Township, Cook County. The 129-year-old, class 2-03 dwelling contained 1.5 bathrooms, a full basement, and a two-car garage.

Challenging the \$27,476 subject improvement assessment, the appellant bases the appeal on assessment equity and requests the assessment be lowered to \$9.13 per improvement square foot to achieve uniformity with like properties. To this end, the appellant furnished information on five class 2-03 properties within one mile of the subject as assessment benchmarks. These suggested comparators each had at least one fireplace, a one- or two-car garage, and one or 1.5 bathrooms. The appellant's selections also ranged between 117 and 130 years in building age; 1,095 and 1,450 in living square footage; and \$8.16 and \$9.50 per improvement square foot in assessment.

The county board of review responded that the subject improvement was fairly assessed at \$27,476, or \$21.60 per living square foot, in its “Notes on Appeal.” In defense of the \$39,383 total subject assessment, the board of review put forth three frame structures within a quarter mile of the subject with improvement assessments from \$22.63 to \$33.36 per square foot. The board of review’s preferred comparables all featured one to two bathrooms, a two-car garage, and a full basement. These improvements ranged from 122 to 133 years old and 1,020 to 1,793 square feet in improvement area.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant fell short of surpassing this burden of proof.

Of the parties’ submissions, board of review comparable #2 and appellant comparables #3 and #5 most resemble the subject improvement and therefore provide the best evidence of assessment equity in this record. Board of review comparable #2 exactly matched the subject improvement’s basement type and garage size and mitigated its smaller livable area by upgrading the subject’s half bathroom to a full bathroom. Meanwhile, as an older property with less living and garage space, bathroom functionality, and no basement relative to the subject, appellant comparable #3 anchors the low end of the equitable assessment range. Similarly, by virtue of its smaller improvement size, one fewer half bathroom, and smaller garage, which it mitigated with a couple of fireplaces, appellant comparable #5 also occupies the low end of the range of equitable assessments, which runs from \$9.48 to \$33.36 per living square foot. Because the \$21.60 per improvement square foot subject assessment lands inside a reasonably equitable range—even after considering and removing outliers—PTAB finds the appellant did not show by clear and convincing evidence that an equitable reduction in the subject assessment is warranted.

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:

December 23, 2025



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

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