



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

APPELLANT: Celia Gardner
DOCKET NO.: 23-53598.001-R-1
PARCEL NO.: 10-23-105-048-0000

The parties of record before the Property Tax Appeal Board are Celia Gardner, the appellant, by Andreas Mamalakis, attorney-at-law of the Law Offices of Andreas Mamalakis in Kenosha, Wisconsin, and the Cook County Board of Review.¹

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: \$6,237
IMPR.: \$26,631
TOTAL: \$32,868

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 4,620 square foot site improved with a one-story dwelling of masonry exterior construction that contains 1,345 square feet of living area. The dwelling is approximately 70 years old. Features of the property include an unfinished full basement, one bathroom and a one-car garage. The property is in Skokie, Niles Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry

¹ The appellant's counsel originally requested a hearing before the Property Tax Appeal Board but subsequently withdrew the hearing request.

exterior construction that range in size from 1,200 to 1,571 square feet of living area and are 63 to 69 years old. Three comparables have full basements, one comparable has a partial basement, and one comparable has a crawl space foundation. Each property has one fireplace and 1, 1½, 2 or 2½ bathrooms. Two comparables have central air conditioning and three comparables have a 1.5-car, 2-car or 2.5-car garage. The comparables have the same neighborhood code as the subject property and are located from .08 to .67 of a mile from the subject property. Their improvement assessments range from \$17,173 to \$26,912 or from \$14.31 to \$17.13 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,345.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,868. The subject property has an improvement assessment of \$26,631 or \$19.80 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 consisting of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,249 to 1,438 square feet of living area. The dwellings are 65 to 68 years old. Three comparables have unfinished full basements and one comparable has a partial basement with a recreation room. Two comparables have central air conditioning and three comparables have a 1-car or 2-car garage. The comparables have 1, 1½ or 2½ bathrooms. These properties have the same neighborhood code as the subject and are in the same block or ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$28,527 to \$29,467 or from \$20.49 to \$23.29 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 and the board of review comparables that are most like the subject property in location and/or dwelling size containing from 1,249 to 1,438 square feet of living area. These five comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Board of review comparables #1, #3 and #4 are superior to the subject property by having ½ or 1½ more bathrooms than the subject; having central air conditioning, and/or having a larger garage than the subject suggesting downward adjustments would be appropriate to make these comparables more equivalent to the subject for these differences. Similarly, appellant's comparable #4 has one fireplace, unlike the subject property, and a larger garage than the subject suggesting downward adjustments would be proper. Conversely, board of review comparable #2 has no garage, unlike the subject's 1-car

garage, necessitating an upward adjustment. These five comparables have improvement assessments that range from \$21,730 to \$29,467 or from \$16.96 to \$23.29 per square foot of living area. The subject's improvement assessment of \$26,631 or \$19.80 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given appellant's comparables #1, #2, #3 and #5 due to differences from the subject in location, dwelling size and/or foundation. Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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



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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