



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

APPELLANT: Mark A. Maclean  
DOCKET NO.: 23-54508.001-R-1  
PARCEL NO.: 18-33-425-007-0000

The parties of record before the Property Tax Appeal Board are Mark A. Maclean, 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.

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:** \$4,398  
**IMPR.:** \$17,977  
**TOTAL:** \$22,375

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 is improved with a 1.5-story dwelling of frame construction containing 1,132 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a full basement with a recreation room, central air conditioning, one bathroom, and a 2-car garage. The property has a 7,650 square foot site located in Willow Springs, Lyons 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 frame construction that range in size from 1,116 to 1,336 square feet of living area and in age from 61 to 83 years old. Two comparables have full basements, one comparable has a partial basement,

and two comparables have slab foundations. Each property has two fireplaces and one bathroom. Three comparables have either a 1-car or 2-car garage. These properties have the same neighborhood code as the subject property and are located from .19 to .64 of a mile from the subject property. Their improvement assessments range from \$11,000 to \$15,558 or from \$9.43 to \$12.17 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$12,565.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,375. The subject property has an improvement assessment of \$17,977 or \$15.88 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 frame, masonry or frame and masonry exterior construction that range in size from 1,042 to 1,316 square feet of living area and are 63 to 71 years old. Three comparables have full basements, one with finished area, and one comparable has a slab foundation. Each property has one bathroom and a 1.5-car or 2-car garage. Two comparables have central air conditioning and two comparables have one fireplace. These properties have the same neighborhood code as the subject and are located in the same block as the subject, ¼ of a mile from the subject or in the "subarea." The comparables have improvement assessments ranging from \$18,186 to \$22,601 or from \$17.17 to \$19.77 per square foot of living area.

### **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 parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject to support their respective positions. Each comparable differs from the subject in style being improved with a 1-story home while the subject is improved with a 1.5-story dwelling, which does detract from their similarity to the subject property. The Board gives less weight to appellant's comparables #1 and #5 as well as board of review comparable #2 as each property has a slab foundation while the subject has a full basement with finished area. The Board also gives less weight to appellant's comparables #2 and #4 along with board of review comparable #3 due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #4 that range in size from 1,042 to 1,116 square feet of living area and are from 67 to 71 years old. These three comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Appellant's comparable #3 has no central air conditioning and a smaller garage than the subject suggesting upward adjustments would be proper to make the comparable more equivalent to the subject for these differences. Conversely, appellant's comparable #3 has

two fireplaces while the subject has no fireplace indicating a downward adjustment would be proper. Board of review comparable #1 has one fireplace, unlike the subject, suggesting a downward adjustment would be appropriate for this difference. Board of review comparable #4 has no central air conditioning, which is a feature of the subject, necessitating an upward adjustment for this difference. These three comparables have improvement assessments that range from \$12,500 to \$20,601 or from \$11.20 to \$19.77 per square foot of living area. The subject's improvement assessment of \$17,977 or \$15.88 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject property, 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: June 16, 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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