



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

APPELLANT: Michael G. Madden
DOCKET NO.: 23-54538.001-R-1
PARCEL NO.: 24-09-309-023-0000

The parties of record before the Property Tax Appeal Board are Michael G. Madden, 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: \$4,200
IMPR.: \$23,800
TOTAL: \$28,000

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 1-story dwelling of masonry exterior construction with 1,590 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial basement, two full bathrooms and a 2.5-car garage. The property has an approximately 7,000 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 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 three equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story dwellings of masonry exterior construction that range in size from 1,620 to 1,744 square feet of living area. The dwellings are 73 or 75 years old. Each comparable has a slab foundation, one full bathroom, one or two fireplaces and a 1-car or 2-car garage. One comparable has central air conditioning and one-half bathroom. The comparables

have improvement assessments that range from \$18,135 to \$19,456 or from \$10.80 to \$11.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$17,570 or \$11.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,000. The subject property has an improvement assessment of \$23,800 or \$14.97 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, 1-story dwellings of masonry exterior construction that range in size 1,063 to 1,153 square feet of living area. The dwellings range in age from 65 to 67 years old. Each comparable has a full or partial basement, one full bathroom and from a 1-car to a 3.5-car garage. Three comparable each have central air conditioning. The comparables have improvement assessments that range from \$18,390 to \$21,800 or from \$15.95 to \$19.26 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 record contains seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to their slab foundations when compared to the subject's partial basement.

The Board finds the best evidence of assessment equity to be the board of review comparables. The Board finds that the board of review comparables are most similar to the subject in design, age, and some features. However, three comparables each have central air conditioning, a feature the subject lacks. Furthermore, each comparable is smaller in dwelling size, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these comparables have improvement assessments ranging from \$18,390 to \$21,800 or from \$15.95 to \$19.26 per square foot of living area. The subject's improvement assessment of \$23,800 or \$14.97 per square foot of living area is greater than the range on an overall improvement assessment basis of the best comparables in this record but below the range on a square foot basis, which appears to be logical given the subject's larger dwelling size. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher overall improvement assessment is well justified given its larger dwelling size. Therefore, no reduction in the subject's improvement 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:

April 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Michael G Madden, by attorney:
Andreas Mamalakis
Law Offices of Andreas Mamalakis
4844 89th Place
Kenosha, WI 53142

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602