



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

APPELLANT: Michele Kmet
DOCKET NO.: 24-21206.001-R-1
PARCEL NO.: 15-36-203-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Michele Kmet, 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 **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$7,950
IMPR.: \$30,610
TOTAL: \$38,560

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) challenging the assessment for the 2024 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 1,680 square feet, two-story stucco dwelling on a 7,950 square feet parcel in Riverside of Riverside Township, Cook County. The 100-year-old, class 2-05 residence per the Cook County Real Property Assessment Classification Ordinance featured two bathrooms, a one-car garage, and a full basement. The property last sold in June 1990 for \$132,000.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$17.06 per living square foot. To show subject assessment nonuniformity, the appellant presented information on five class 2-05 properties within .70 miles of the subject property. These suggested comparables each included a 1.5- to two-car garage, a full basement, and 1.5 to 2.5 bathrooms. The appellant's selections spanned 92 to 116 years in building age; 1,500 to 2,014 square feet in improvement area; and \$16.53 to \$17.75 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$31,500, or \$18.75 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$39,450 total subject assessment, the county board of review introduced into evidence four improvements within a quarter mile of the subject as assessment comparables. The board of review’s preferred comparators contained one to 2.5 bathrooms, a 1.5- or two-car garage, and a full basement. These improvements ranged from 97 to 111 years in building age; from 1,294 to 1,875 square feet in size; and \$18.06 to \$18.81 per living square foot in improvement assessment.

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 mandate 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, appellants 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the assessment subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

As the un-air-conditioned properties most similar to the subject improvement in size, board of review comparables #3 and #4 and appellant comparable #1 constitute the best evidence of assessment equity in this record. Board of review comparable #4 was superior to the subject because it contained more living and garage space, though it substituted the subject’s full bathroom for a half bathroom. By contrast, board of review comparable #3 and appellant comparable #4 were inferior to the subject in that they lacked some of the subject’s living square footage and, in the case of board of review comparable #3, bathroom functionality, though each contained a larger garage. Based on the properties in evidence, PTAB concludes the subject improvement would be equitably assessed between \$16.53 and \$18.22 per living square foot. Because the subject’s \$18.75 per improvement square foot assessment is above that of the comparators, PTAB finds the appellant showed assessment inequity with clear and convincing evidence and a reduction in the subject assessment to \$38,560 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:

May 19, 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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