FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Kakos
DOCKET NO.: 24-47538.001-R-1
PARCEL NO.: 15-07-400-039-0000

The parties of record before the Property Tax Appeal Board are Steve Kakos, the appellant(s); 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:	$3,410
IMPR.:	$19,590
TOTAL:	$23,000

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 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 sixty-three-year-old, single-story, residential building of masonry construction containing 1,025 square feet of living area. The property is on a 6,200 square foot site in Hillside, Proviso Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of those arguments, the appellant submitted information on seven suggested equity comparables, three of which are also sales comparables. The appellant's comparables range in age from fifty-nine to seventy-five years-old and range in size from 929 to 1,115 square feet of living area. Four have basements, one has a crawl space, one is on a slab foundation. No basement information is given for one of the comparables. The comparables range in assessed value from $13.77 to $18.42 per square foot of living area. Sales information is given for three of the comparables. They sold from May 31, 2024 to November 19, 2024 for prices ranging from

$176,000 to $330,000 or $166.67 to $355.22 per square foot of living area. Five of the comparables are within three miles of the subject property and the appellant reports that two are "Located in Maywood."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $23,000 and an improvement assessment of $19,950 or $19.11 per square foot of building area. The subject's assessment reflects a market value of $230,000 or $224.39 per square foot of building area, including land, when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties. In support of its contention of the correct assessment the board of review submitted information on four suggested properties as equity and market comparables. The comparables are single-story or one-and-a-half-story residential structures ranging in age from sixty-three to eighty years-old and ranging in size from 1,008 to 1,135 square feet of living area. They range in assessed value from $15.56 to $21.36 per square foot of living area. The properties were sold between April 5, 2022 and July 17, 2023 for prices ranging from $238,000 to $369,900 or $236.11 to $355.67 per square foot of living area. The board of review does not report the proximity of its comparables with the subject property.

Conclusion of Law

The taxpayer asserts assessment inequity and market value 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 the appellant 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 based on equity **is not** warranted. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant **did not** meet this burden of proof and a reduction in the subject's assessment based on market value is **not** warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4, #6 and #7 and all of the board of review's comparables. These properties are similar to the subject in terms of living area, age, and construction. In contrast, the appellant's comparable #1, #2 and #3 are lacking basements and #5 is lacking a garage. The Board finds that these comparables are afforded less weight based on these factors. The best evidence comparables have improved assessed values ranging from $14.07 to $21.36 per square foot. The subject property's improvement assessment of $19.11 per square foot falls within the range established by the best comparables in the record. Based on this record the Board finds the appellant **did not** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The Board finds the best evidence of market value to be appellant's comparable sales #5, #6 and #7. All of these sales occurred in 2024 and are closer to the lien date than the board of reviews comparables which were sold in 2022 and 2023 and are therefore afforded less weight. The best evidence comparables sold for prices ranging from $166.67 to $355.32 per square foot of building area, including land. The subject's assessment reflects a market value of $230,000 or 224.39 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: __________ __________

C E R T I F I C A T I O N

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

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

APPELLANT

Steve Kakos
5112 Hawthorne
Hillside, IL 60162

COUNTY

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