



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

APPELLANT: Carolyn King  
DOCKET NO.: 16-30638.001-R-1  
PARCEL NO.: 29-09-105-039-0000

The parties of record before the Property Tax Appeal Board are Carolyn King, the appellant, by attorney John S. Xydakis, of the Law Offices of John S. Xydakis in Chicago; 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:** \$593  
**IMPR.:** \$7,794  
**TOTAL:** \$8,387

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 2016 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 two-story dwelling of frame and masonry construction. The dwelling is 13 years old and has 1,342 square feet of living area. Features of the home include a concrete slab foundation, central air conditioning and a two-car garage. The property has an 1,826 square-foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of masonry construction. The dwellings are 52 or 53 years old, and each contains 1,344 square feet of living area. Each comparable has a partial basement, and two

comparables have central air conditioning. Information regarding garages was not provided on the appellant's grid analysis. The appellant also submitted a map which only revealed the location of the four comparables; the location of the subject property was not provided.<sup>1</sup> The comparables have improvement assessments that range from \$4,120 to \$4,251 or from \$3.07 to \$3.16 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$4,147 or \$3.09 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$8,387 was disclosed. The subject property has an improvement assessment of \$7,794 or \$5.81 per square foot of living area. The board of review presented descriptions and assessment information on three comparable properties. The comparables have the same neighborhood and classification codes as the subject and were described as being located on the same block as the subject property. The comparables are improved with two-story dwellings of frame and masonry construction. The dwellings are 13 years old, and each has 1,342 square feet of living area. Each comparable has a central air conditioning and a two-car garage. The comparable properties have improvement assessments that range from \$7,623 to \$7,659 or from \$5.68 to \$5.71 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 Board finds the parties presented assessment data on a total of seven suggested comparables. The appellant's comparables received reduced weight in the Board's analysis because they are significantly older than the subject and their parcel index numbers indicate they are not located near the subject property. The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The Board finds these comparables are located on the same block as the subject and are identical to the subject in all other characteristics. The board of review comparables have improvement assessments that range from \$7,623 to \$7,659 or from \$5.68 to \$5.71 per square foot of living area. The subject's improvement assessment of \$7,794 or \$5.81 per square foot of living area falls slightly above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, 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.

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<sup>1</sup> The comparables' parcel index numbers indicate they are not located in close proximity to the subject property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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Chairman



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Member

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Member



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Member

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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 18, 2019



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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

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