



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

APPELLANT: Sean Blanton  
DOCKET NO.: 19-41885.001-R-1  
PARCEL NO.: 29-03-421-022-0000

The parties of record before the Property Tax Appeal Board are Sean Blanton, the appellant; 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:** \$1,637  
**IMPR.:** \$3,980  
**TOTAL:** \$5,617

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 2019 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 one-story dwelling of frame construction with 720 square feet of living area. The dwelling is approximately 68 years old. Features of the property include a full unfinished basement, one bathroom, two bedrooms and a detached two-car garage. The property has a 4,679 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-02 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 five equity comparables improved with one-story dwellings of frame construction that range in size from 680 to 770 square feet of living area. The dwellings range in age from 69 to 79 years old. Three comparables are described as having basements and each has a two-car garage. The improvement assessments range from \$2,473 to \$3,384 or from \$3.21 to \$4.70 per square foot of living area. The comparables have

sites ranging in size from 4,668 to 4,843 square feet of land area. The land assessments range from \$1,633 to \$1,781 or \$.35 and \$.37 per square foot of land area. The appellant requested the subject's assessment be reduced to \$4,106.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,617. The subject has an improvement assessment of \$3,980 or \$5.53 per square foot of land area and a land assessment of \$1,637 or \$.35 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings ranging in size from 600 to 756 square feet of living area. The dwellings range in age from 69 to 74 years old. Each property has a full or partial unfinished basement, one comparable has central air conditioning, and two comparables have either a one-car or a two-car garage. The properties have sites ranging in size from 3,760 to 5,160 square feet of land area. The improvement assessments range from \$3,379 to \$4,168 or from \$5.51 to \$6.45 per square foot of living area. The land assessments range from \$1,316 to \$1,806 or \$.35 per square foot of land area.

### **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 this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the site, the comparables submitted by the parties have land assessments of either \$.35 or \$.37 per square foot of land area. The subject's land assessment of \$.35 per square foot of land area is equitable and uniform in relation to the comparables submitted by the parties.

With respect to the improvement assessment, the parties have provided eight comparables improved with one-story homes that are relatively similar to the subject dwelling in style, age and features. These comparables have improvement assessments that ranged from \$2,473 to \$4,168 or from \$3.21 to \$6.45 per square foot of living area. The subject's improvement assessment of \$3,980 or \$5.53 per square foot of living area falls within the range established by the comparables in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land or improvement were 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: August 24, 2021



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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