



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

APPELLANT: Joseph Dadabo
DOCKET NO.: 23-41466.001-R-1
PARCEL NO.: 14-29-307-061-0000

The parties of record before the Property Tax Appeal Board are Joseph Dadabo, the appellant(s), 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: \$11,550
IMPR.: \$47,950
TOTAL: \$59,500

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 an approximately 35-year-old, three-story, single-family dwelling of masonry construction with 2,016 square feet of living area. The property has a 770 square foot site and is located in Chicago, Lakeview Township, Cook County. Features of the home include a full basement, one fireplace, and central air conditioning. The subject is classified as a Class 2-95 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regard to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with varying degrees of similarity to the subject. The appellant reported that the suggested comparables each had the same neighborhood code as the subject property and were located between 0.06 and 0.16 miles from the subject property. The suggested comparable

properties ranged in size from 2,057 to 2,201 square feet of living area. Each suggested comparable property had a slab foundation, central air conditioning, one fireplace, and a one-car garage. The comparables ranged in age from 28 to 34 years old. The comparables have improvement assessments ranging from \$18.32 to \$19.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$49,249.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,500. The subject property has an improvement assessment of \$47,950 or \$23.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on twenty equity comparables. The board of review reported that each suggested comparable had the same neighborhood code as the subject property and were all located within a quarter of a mile of the subject property, with four being on the same block as the subject property. The suggested comparable properties ranged in size from 1,688 to 2,620 square feet of living area. Each of the suggested comparable properties had central air conditioning. One of the suggested comparables had a full basement and the others had either a slab foundation or partial basement. Eighteen of the comparable properties had either one or two fireplaces. Nineteen of the comparables had a one or two-car garage. The comparables ranged in age from 26 to 33 years old. The comparables have improvement assessments ranging from \$24.35 to \$30.15 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties suggested twenty-five comparable properties for the Board's consideration. Each comparable had the same neighborhood code, same exterior construction, and was very similar in size, proximity and certain characteristics. There were varying degrees of similarity to foundation type and garage size, but none so much so as to exclude from a finding of the best

evidence. Therefore, the Board finds that all of the suggested comparable properties, submitted by both parties, constitute the best evidence of comparables to that of the subject property.

The comparables have improvement assessments ranging from \$18.32 to \$30.15 per square foot of living area. The subject's improvement assessment of \$23.78 per square foot of living area falls within the range established by the comparables in this record. After considering adjustments to these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 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: _____

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

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