



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

APPELLANT: Todos Lindes
DOCKET NO.: 23-48456.001-R-1
PARCEL NO.: 18-35-222-012-0000

The parties of record before the Property Tax Appeal Board are Todos Lindes, the appellant, by Andrew S. Dziuk, attorney-at-law of Andrew Dziuk, Esq. 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: \$4,421
IMPR.: \$48,863
TOTAL: \$53,284

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 a 9,825 square foot site improved with a three-story multi-family building of masonry exterior construction containing 5,880 square feet of building area. The building is approximately 50 years old. Features of the property include an unfinished partial basement and six bathrooms. The property is in Justice, Lyons Township, Cook County. The subject is a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvements as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-11 properties improved with multi-family buildings of masonry exterior construct each containing 5,880 square feet of building area. The buildings are 45 to 50 years old. Four comparables have partial basements and one comparable has a slab

foundation. The comparables have four or six bathrooms. The comparables have the same neighborhood code as the subject property with comparables #4 and #5 being located along the same street as the subject property. These properties have improvement assessments that range from \$46,571 to \$48,040 or from \$7.92 to \$8.17 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$46,569.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,284. The subject property has an improvement assessment of \$48,863 or \$8.31 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction each with 5,880 square feet of building area. The buildings are from 49 to 51 years old. Each property has an unfinished partial basement and six bathrooms. The comparables have the same neighborhood code as the subject as well as being located within the same block and along the same street as the subject property. These properties have improvement assessments of \$49,274 and \$50,578 or \$8.38 and \$8.60 per square foot of building area.

Conclusion of Law

The appellant 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 parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 as this property has two fewer bathrooms than the subject property. The Board gives less weight to appellant's comparable #5 as this property has a slab foundation which is unlike and inferior to the subject's partial basement. The Board gives most weight to appellant's comparables #2, #3 and #4 along with the board of review comparables as each property is identical to the subject in building size, number of bathrooms and partial basement. These seven comparables have improvement assessments that range from \$46,571 to \$50,578 or from \$7.92 to \$8.60 per square foot of building area. The five comparables located along the same street as the subject property have improvement assessments that range from \$47,981 to \$50,578 or from \$8.16 to \$8.60 per square foot of building area. The subject's improvement assessment of \$48,863 or \$8.31 per square foot of building area falls within the range established by the best comparables in this record and is well supported by the comparables located along the same street as the subject property.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 parties disclosed that properties located in the same area are not all assessed at identical levels,

all that the constitution requires is a practical uniformity which exists based on the evidence in this 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 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: June 16, 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

Todos Lindes, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

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