



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

APPELLANT: The South Sauganash Place Condominiums  
DOCKET NO.: 17-40466.001-R-2 through 17-40466.061-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are The South Sauganash Place Condominiums, the appellant(s), by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-40466.001-R-2	13-04-229-060-1001	2,336	20,856	\$23,192
17-40466.002-R-2	13-04-229-060-1002	1,704	15,216	\$16,920
17-40466.003-R-2	13-04-229-060-1003	1,976	17,641	\$19,617
17-40466.004-R-2	13-04-229-060-1004	1,976	17,641	\$19,617
17-40466.005-R-2	13-04-229-060-1005	1,320	11,783	\$13,103
17-40466.006-R-2	13-04-229-060-1006	2,133	19,044	\$21,177
17-40466.007-R-2	13-04-229-060-1007	1,425	12,723	\$14,148
17-40466.008-R-2	13-04-229-060-1008	1,976	17,641	\$19,617
17-40466.009-R-2	13-04-229-060-1009	1,976	17,641	\$19,617
17-40466.010-R-2	13-04-229-060-1010	1,608	14,358	\$15,966
17-40466.011-R-2	13-04-229-060-1011	2,074	18,512	\$20,586
17-40466.012-R-2	13-04-229-060-1012	2,074	18,512	\$20,586
17-40466.013-R-2	13-04-229-060-1013	1,704	15,216	\$16,920
17-40466.014-R-2	13-04-229-060-1014	1,976	17,641	\$19,617
17-40466.015-R-2	13-04-229-060-1015	1,976	15,426	\$17,402
17-40466.016-R-2	13-04-229-060-1016	1,976	17,641	\$19,617
17-40466.017-R-2	13-04-229-060-1017	1,976	17,641	\$19,617
17-40466.018-R-2	13-04-229-060-1018	1,610	14,371	\$15,981
17-40466.019-R-2	13-04-229-060-1019	1,320	11,783	\$13,103
17-40466.020-R-2	13-04-229-060-1020	1,610	14,371	\$15,981
17-40466.021-R-2	13-04-229-060-1021	2,133	19,044	\$21,177
17-40466.022-R-2	13-04-229-060-1022	1,976	17,641	\$19,617
17-40466.023-R-2	13-04-229-060-1023	1,425	12,723	\$14,148
17-40466.024-R-2	13-04-229-060-1024	1,914	17,082	\$18,996

17-40466.025-R-2	13-04-229-060-1025	1,976	17,641	\$19,617
17-40466.026-R-2	13-04-229-060-1026	1,976	17,641	\$19,617
17-40466.027-R-2	13-04-229-060-1027	1,608	14,358	\$15,966
17-40466.028-R-2	13-04-229-060-1028	2,074	18,512	\$20,586
17-40466.029-R-2	13-04-229-060-1029	2,074	18,512	\$20,586
17-40466.030-R-2	13-04-229-060-1030	1,704	15,216	\$16,920
17-40466.031-R-2	13-04-229-060-1031	1,976	17,641	\$19,617
17-40466.032-R-2	13-04-229-060-1032	1,976	17,641	\$19,617
17-40466.033-R-2	13-04-229-060-1033	1,976	17,641	\$19,617
17-40466.034-R-2	13-04-229-060-1034	1,976	17,641	\$19,617
17-40466.035-R-2	13-04-229-060-1035	1,610	14,371	\$15,981
17-40466.036-R-2	13-04-229-060-1036	1,320	11,783	\$13,103
17-40466.037-R-2	13-04-229-060-1037	1,610	14,371	\$15,981
17-40466.038-R-2	13-04-229-060-1038	2,133	19,044	\$21,177
17-40466.039-R-2	13-04-229-060-1039	1,976	17,641	\$19,617
17-40466.040-R-2	13-04-229-060-1040	1,425	12,723	\$14,148
17-40466.041-R-2	13-04-229-060-1041	2,051	16,010	\$18,061
17-40466.042-R-2	13-04-229-060-1042	1,976	17,641	\$19,617
17-40466.043-R-2	13-04-229-060-1043	1,976	17,641	\$19,617
17-40466.044-R-2	13-04-229-060-1044	1,608	14,358	\$15,966
17-40466.045-R-2	13-04-229-060-1045	2,074	18,512	\$20,586
17-40466.046-R-2	13-04-229-060-1046	2,074	18,512	\$20,586
17-40466.047-R-2	13-04-229-060-1047	1,704	15,216	\$16,920
17-40466.048-R-2	13-04-229-060-1048	1,976	17,641	\$19,617
17-40466.049-R-2	13-04-229-060-1049	1,976	17,641	\$19,617
17-40466.050-R-2	13-04-229-060-1050	1,976	17,641	\$19,617
17-40466.051-R-2	13-04-229-060-1051	1,976	15,679	\$17,655
17-40466.052-R-2	13-04-229-060-1052	1,610	14,371	\$15,981
17-40466.053-R-2	13-04-229-060-1053	1,320	11,783	\$13,103
17-40466.054-R-2	13-04-229-060-1054	1,610	14,371	\$15,981
17-40466.055-R-2	13-04-229-060-1055	2,133	19,044	\$21,177
17-40466.056-R-2	13-04-229-060-1056	1,976	17,641	\$19,617
17-40466.057-R-2	13-04-229-060-1057	1,425	12,723	\$14,148
17-40466.058-R-2	13-04-229-060-1058	2,051	18,308	\$20,359
17-40466.059-R-2	13-04-229-060-1059	1,976	17,641	\$19,617
17-40466.060-R-2	13-04-229-060-1060	1,976	17,641	\$19,617
17-40466.061-R-2	13-04-229-060-1061	1,608	14,358	\$15,966

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 2017 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 is improved with a 12-year-old, multi-level, residential condominium building of masonry construction containing 81 residential condominium units. The property is situated on 80,468 square feet of land in Chicago, Jefferson Township, Cook County. It is a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on 13 suggested comparable sales, seven of which were sold prior to 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,111,514. The subject's assessment reflects a market value of \$11,115,140 when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for eight units in the building. These units sold from 2015 through 2017 for a total consideration of \$1,520,001. The board of review applied a 1.00% market value reduction for personal property to arrive at an adjusted market value of \$1,504,801 of the eight units sold. The units sold comprised 13.2689% of the common elements of the building. The result was a full value of the property at \$11,340,829.

In rebuttal, the appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 is not warranted.

The appellant submitted individual units in the entire subject building as evidence of overvaluation of the entire building. In doing so, the appellant failed to compare the subject building to other comparable buildings. Seven of the appellant's suggested sale properties were sold prior to 2014 and were, therefore, not recent. In effect, the appellant seeks to compare the sales of six recent units in the building as evidence of the entire building without regard to the

percentage of ownership of common elements of these suggested comparable properties. In contrast, the board of review submitted evidence of these percentages for reliable comparisons. Also, the board of review's suggested recent sales were generally higher in sale price than the appellant's suggested sale comparable properties. 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: \_\_\_\_\_

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 8, 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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APPELLANT

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