



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

APPELLANT: Igor Blumin Old Orchard Condominiums Building 4  
DOCKET NO.: 17-43742.001-R-1 through 17-43742.048-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Igor Blumin Old Orchard Condominiums Building 4, 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>
17-43742.001-R-1	10-10-102-026-1001	293	5,443	\$5,736
17-43742.002-R-1	10-10-102-026-1002	293	5,443	\$5,736
17-43742.003-R-1	10-10-102-026-1003	407	7,541	\$7,948
17-43742.004-R-1	10-10-102-026-1004	407	7,541	\$7,948
17-43742.005-R-1	10-10-102-026-1005	293	5,443	\$5,736
17-43742.006-R-1	10-10-102-026-1006	293	5,443	\$5,736
17-43742.007-R-1	10-10-102-026-1007	407	7,541	\$7,948
17-43742.008-R-1	10-10-102-026-1008	407	7,541	\$7,948
17-43742.009-R-1	10-10-102-026-1009	293	5,445	\$5,738
17-43742.010-R-1	10-10-102-026-1010	293	5,445	\$5,738
17-43742.011-R-1	10-10-102-026-1011	407	7,543	\$7,950
17-43742.012-R-1	10-10-102-026-1012	407	7,543	\$7,950
17-43742.013-R-1	10-10-102-026-1013	293	5,445	\$5,738
17-43742.014-R-1	10-10-102-026-1014	293	5,445	\$5,738
17-43742.015-R-1	10-10-102-026-1015	397	7,359	\$7,756
17-43742.016-R-1	10-10-102-026-1016	387	7,175	\$7,562
17-43742.017-R-1	10-10-102-026-1017	293	5,445	\$5,738
17-43742.018-R-1	10-10-102-026-1018	293	5,445	\$5,738
17-43742.019-R-1	10-10-102-026-1019	397	7,359	\$7,756
17-43742.020-R-1	10-10-102-026-1020	387	7,175	\$7,562
17-43742.021-R-1	10-10-102-026-1021	293	5,445	\$5,738
17-43742.022-R-1	10-10-102-026-1022	293	5,445	\$5,738
17-43742.023-R-1	10-10-102-026-1023	397	7,359	\$7,756
17-43742.024-R-1	10-10-102-026-1024	387	7,175	\$7,562

17-43742.025-R-1	10-10-102-026-1025	293	5,445	\$5,738
17-43742.026-R-1	10-10-102-026-1026	293	5,445	\$5,738
17-43742.027-R-1	10-10-102-026-1027	407	7,543	\$7,950
17-43742.028-R-1	10-10-102-026-1028	407	7,543	\$7,950
17-43742.029-R-1	10-10-102-026-1029	293	5,445	\$5,738
17-43742.030-R-1	10-10-102-026-1030	293	5,445	\$5,738
17-43742.031-R-1	10-10-102-026-1031	407	7,543	\$7,950
17-43742.032-R-1	10-10-102-026-1032	407	7,543	\$7,950
17-43742.033-R-1	10-10-102-026-1033	293	5,445	\$5,738
17-43742.034-R-1	10-10-102-026-1034	293	5,445	\$5,738
17-43742.035-R-1	10-10-102-026-1035	407	7,543	\$7,950
17-43742.036-R-1	10-10-102-026-1036	407	7,543	\$7,950
17-43742.037-R-1	10-10-102-026-1037	293	5,445	\$5,738
17-43742.038-R-1	10-10-102-026-1038	293	5,445	\$5,738
17-43742.039-R-1	10-10-102-026-1039	407	7,543	\$7,950
17-43742.040-R-1	10-10-102-026-1040	407	7,543	\$7,950
17-43742.041-R-1	10-10-102-026-1041	293	5,445	\$5,738
17-43742.042-R-1	10-10-102-026-1042	293	5,445	\$5,738
17-43742.043-R-1	10-10-102-026-1043	407	7,543	\$7,950
17-43742.044-R-1	10-10-102-026-1044	407	7,543	\$7,950
17-43742.045-R-1	10-10-102-026-1045	293	5,445	\$5,738
17-43742.046-R-1	10-10-102-026-1046	293	5,445	\$5,738
17-43742.047-R-1	10-10-102-026-1047	407	7,543	\$7,950
17-43742.048-R-1	10-10-102-026-1048	407	7,543	\$7,950

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 56-year-old, residential condominium building of masonry construction containing 48 residential condominium units. The property is situated on 18,093 square feet of land in Skokie, Niles 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 four suggested comparable sales, which were sold from 2012 through 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$326,750. The subject's assessment reflects a market value of \$3,267,500 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 16 units in the building. These units sold from 2016 through 2017 for a total consideration of \$1,764,366. The board of review applied a 10.00% market value reduction for personal property to arrive at an adjusted market value of \$1,587,934 of the 16 units sold. The units sold comprised 33.9512% of the common elements of the building. The result was a full value of the property at \$4,677,107.

### **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. Each of the appellant's four suggested sale properties were sold prior to 2014 and were, therefore, not recent. The appellant seeks to compare these outdated sales of 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 comparable properties were recent sales. 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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