



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

APPELLANT: Igor Blumin Old Orchards Condominiums Building 3
DOCKET NO.: 17-43743.001-R-1 through 17-43743.024-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Igor Blumin Old Orchards Condominiums Building 3, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-43743.001-R-1	10-10-102-025-1001	371	6,099	\$6,470
17-43743.002-R-1	10-10-102-025-1002	371	6,099	\$6,470
17-43743.003-R-1	10-10-102-025-1003	375	6,176	\$6,551
17-43743.004-R-1	10-10-102-025-1004	375	6,177	\$6,552
17-43743.005-R-1	10-10-102-025-1005	375	6,178	\$6,553
17-43743.006-R-1	10-10-102-025-1006	375	6,178	\$6,553
17-43743.007-R-1	10-10-102-025-1007	380	6,255	\$6,635
17-43743.008-R-1	10-10-102-025-1008	380	6,255	\$6,635
17-43743.009-R-1	10-10-102-025-1009	371	6,100	\$6,471
17-43743.010-R-1	10-10-102-025-1010	371	6,100	\$6,471
17-43743.011-R-1	10-10-102-025-1011	375	6,178	\$6,553
17-43743.012-R-1	10-10-102-025-1012	375	6,178	\$6,553
17-43743.013-R-1	10-10-102-025-1013	371	6,100	\$6,471
17-43743.014-R-1	10-10-102-025-1014	371	6,100	\$6,471
17-43743.015-R-1	10-10-102-025-1015	375	6,178	\$6,553
17-43743.016-R-1	10-10-102-025-1016	381	6,274	\$6,655
17-43743.017-R-1	10-10-102-025-1017	375	6,178	\$6,553
17-43743.018-R-1	10-10-102-025-1018	380	7,001	\$7,381
17-43743.019-R-1	10-10-102-025-1019	380	6,255	\$6,635
17-43743.020-R-1	10-10-102-025-1020	387	6,371	\$6,758
17-43743.021-R-1	10-10-102-025-1021	371	6,100	\$6,471
17-43743.022-R-1	10-10-102-025-1022	371	6,100	\$6,471
17-43743.023-R-1	10-10-102-025-1023	375	6,178	\$6,553
17-43743.024-R-1	10-10-102-025-1024	378	6,217	\$6,595

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 24 residential condominium units. The property is situated on 9,757 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. Three sold in 2013; one in 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,034. The subject's assessment reflects a market value of \$1,580,340 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 ten units in the building. These units sold from 2014 through 2016 for a total consideration of \$815,282. The board of review applied a 10.00% market value reduction for personal property to arrive at an adjusted market value of \$733,762 of the ten units sold. The units sold comprised 41.7914% of the common elements of the building. The result was a full value of the property at \$1,755,772.

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. Three of the appellant's four suggested sale properties 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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APPELLANT

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