



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

APPELLANT: Irene Dwyer  
DOCKET NO.: 18-43866.001-R-1  
PARCEL NO.: 13-36-113-086-1028

The parties of record before the Property Tax Appeal Board are Irene Dwyer, 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:

**LAND:** \$1,397  
**IMPR.:** \$25,354  
**TOTAL:** \$26,751

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 2018 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 condominium unit located within a 102-year-old, multi-story, masonry, 64-unit, condominium building. The subject is located in Chicago, West Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of appeal. In support of this argument, the appellant included sales information on three units within condominium buildings located within one mile of the subject. These properties sold from 2016 to 2018 for prices ranging from \$235,000 to \$240,000. The appellant's evidence does not include the comparables' exact square footage. The appellant asserts that the 2017 median level of assessment should apply.

The board of review submitted a “condominium analysis results for 2018” disclosing the subject’s assessment of \$26,751. The subject's assessment reflects a market value of \$267,510 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on the sales of 16 units within the subject’s building which sold from 2015 to 2018 for prices ranging from \$150,000 to \$300,000 for a total sale amount of \$4,003,000. The board of review applied a 4% adjustment factor to arrive at a total purchase value of \$3,842,888. The board then divided this by the percentage of ownership of the units sold of 27.99% to arrive at a value for the building of \$13,729,503. These sales comparables included the sale of the subject in January 2017 for \$270,000.

In rebuttal, the appellant submitted a letter asserting: the 2018 median level of assessment should apply; the board of review did not provide comparable sales; and the appellant’s comparables show the subject is overvalued.

### **Conclusion of Law**

The taxpayer contends overvaluation as the basis of the appeal. 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 best evidence of market value to be the sales submitted by the board of review which also includes the sale of the subject. These sale are current, within the subject’s building, and sold for prices ranging from \$150,000 to \$300,000. The subject sold in 2017 for \$270,000. In comparison, the subject’s assessment reflects a market value of \$267,510 which is within the range of the suggested comparables and below the subject’s sale price. The Board gives no weight to the board of review’s adjustment factor and the appellant’s median level of assessment argument as neither submitted evidence to support these arguments. The Board finds the appellant failed to show by a preponderance of the evidence that the subject property was overvalued, and a reduction 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:

October 18, 2022



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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