



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

APPELLANT: Niki Hondropoulos  
DOCKET NO.: 19-38589.001-R-1 through 19-38589.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Niki Hondropoulos, the appellant, 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>
19-38589.001-R-1	17-05-314-055-1001	1,917	44,258	\$46,175
19-38589.002-R-1	17-05-314-055-1002	1,917	44,258	\$46,175

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 2019 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 both units in a two-unit, residential condominium building situated on a 1,128 square foot parcel of land. The building is 21-years old. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. The appellant also contends overvaluation in this appeal. In support of this argument, the appellant submitted information for three sale comparables in other buildings that sold between June 2018 and May 2019. They ranged in sale price from \$400,000 to \$420,000 or between \$200.00 and \$245.88 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,350. The subject's assessment reflects a market value of \$923,500 when applying 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 a condominium analysis for 2020 using three sales comparables that did not come from the subject's building. The sales comparables ranged in price from \$449,900 to \$610,000 and all sold between October 2020 to December 2020. The total assessed value of the subject property was determined to be \$100,000 based on the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In rebuttal, appellant requested that the Board apply the 2019 adjusted median ratio of 8.80% of fair market value based on the Illinois Department of Revenue's 2019 sales-ratio study. Additionally, the appellant asserts the sales comparables utilized by the board of review are too dissimilar to the subject property and should be given little to no weight.

### **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 proven 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.

"Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10(a).

Initially, the Board finds the appellant's assertion that an 8.80% assessment level should apply based on the Department of Revenue's sales-ratio study for 2019 and 86 Ill.Admin.Code §1910.50(c)(2)(A) to be misguided. This rule allows annual sales ratio studies from the previous three years to be considered at the Board's discretion. Appellant did not submit any sales ratio studies and only provided one alleged piece of data from the 2019 study. Accordingly, the Board will apply the assessment level as established by the Cook County Real Property Assessment Classification Ordinance of 10% to any market value established by the Board.

The appellant submitted information about three suggested sales comparables. These suggested comparables are condominium units in buildings that are located in the same neighborhood code as the subject property. Appellant failed to provide information that would be important in determining the degree of similarity between the subject property and these suggested comparables, most notably the percentage of ownership interest in the common elements and

available amenities in the common areas. It is impossible to determine whether there are material differences between the subject unit and the comparables such that the sales prices of the comparables would accurately reflect the subject's market value.

While the board of review's condominium analysis is based on incomplete, incorrect or unsupported information, the burden of proof ultimately rests with the appellant. Even if the board of review's three comparables from different condominium buildings were not sufficient to establish the subject's market value, it was the appellant's burden to establish the value of the property by a preponderance of the evidence and to show that the assessment was wrong. See Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d at 1043. Appellant failed to meet that burden. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is not justified.

The taxpayer also asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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. Appellant uses the same comparables for the overvaluation and equity arguments. Because of the deficiencies in those comparables noted above, they do not establish inequitable assessments by clear and convincing evidence.

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: March 26, 2024



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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