



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

APPELLANT: Michael Sullivan
DOCKET NO.: 19-49605.001-R-1
PARCEL NO.: 13-10-200-026-1201

The parties of record before the Property Tax Appeal Board are Michael Sullivan, 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:	\$566
IMPR.:	\$18,706
TOTAL:	\$19,272

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 is a residential condominium unit with a 0.3283% ownership interest in the common elements. The subject unit has 1,200 square feet of living area. It is situated in a 260-unit, 20-year-old, multi-story building. The property sits on a 119,079 square foot site and is located in Chicago, Jefferson 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The sales comparables ranged in price from \$147,000 to \$175,500 and all sold between February 2018 and October 2019. Two of the comparable properties appear to be from the same condominium complex while the two are over a mile and a half from the subject property. Based on this evidence, the appellant is requesting the assessment be reduced to \$16,637.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,272. The subject's assessment reflects a market value of \$192,720 when applying the 10% level of assessment 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 information on comparable sales utilizing a condominium analysis consisting of 55 sales of condominiums from the subject's condominium complex. The appellants comparables #1 and #2 are included within the board of review's condominium analysis. The sales comparables ranged in price from \$137,000 to \$328,000 and all sold between March 2016 and May 2021. Taking the total consideration of the 55 sales divided by the total percentage of interest of the units sold (20.9292%), a full market value of the building is estimated at \$63,398,266. The board of review then took this figure and multiplied it by the subject property's percentage of ownership (.3283%) to get a market value of \$208,136 or \$20,814 in assessed value when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

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.

“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).

The appellant submitted information about four suggested sales comparables. Two of these suggested comparables are condominium units in buildings that are located in the same neighborhood code as the subject property, but not within the same building complex. 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.

The Board finds the best evidence of market value to be the board of review comparable sales used in their condominium analysis. The board of review's condominium analysis reflects comparable sales that were within the same building complex as subject property and even included two of the comparables used by the appellant. The subject's assessment reflects a market value of \$192,720 per square foot of living area, including land, which is below the market value established by the best evidence in this record, that being the board of review's

condominium analysis. 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: May 21, 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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