



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

APPELLANT: Gerald Hutchinson  
DOCKET NO.: 20-20270.001-R-1  
PARCEL NO.: 16-06-402-008-0000

The parties of record before the Property Tax Appeal Board are Gerald Hutchinson, 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:

**LAND:** \$6,975  
**IMPR.:** \$35,871  
**TOTAL:** \$42,846

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 2020 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 two-story dwelling of stucco exterior construction with 1,899 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full unfinished basement, a fireplace and a two-car garage. The property has a 6,200 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within .8 of a mile from the subject property. The comparables are class 2-05 properties improved with two-story dwellings of stucco, masonry or frame exterior construction ranging in

size from 1,880 to 2,156 square feet of living area. The dwellings are 96 to 110 years old. The comparables each have a full basement. Comparable #3 has central air conditioning. Three comparables each have a fireplace and each comparables has a two-car garage. The comparables have improvement assessments that range from \$23,309 to \$32,172 or from \$11.38 to \$14.98 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$26,382 or \$13.89 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,846. The subject property has an improvement assessment of \$35,871 or \$18.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located on the same street and block as the subject property. The comparables are class 2-05 properties improved with two-story dwellings of frame or stucco exterior construction ranging in size from 1,872 to 1,984 square feet of living area. The dwellings are 100 or 102 years old. The comparables each have a full basement, one of which has finished area. Comparable #1 has central air conditioning. Each comparable has one or two fireplaces and either a one-car or a two-car garage. The comparables have improvement assessments that range from \$35,886 to \$39,185 or from \$19.00 to \$19.80 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the counsel for the appellant contends that the board of review has not presented sufficient evidence to challenge the complainant's arguments or evidence. Further, counsel argued that the complainant's additional assessment equity comparables are clear and convincing evidence that there is not only unequal treatment in the assessment process but an inequity of assessments, especially of the subject and the board of review comparables. In support of this argument, the appellant submitted information on four additional equity comparables that were not previously submitted by either party. Finally, the appellant's counsel argued that the assessment established by the board of review is "incorrect and/or illegal." In support of this final argument, the appellant presented six different arguments, but provided no evidence in support of these arguments.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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.

As an initial matter regarding the appellant's rebuttal evidence, the Board finds that the board of review has presented evidence to challenge the appellant's arguments and evidence. Second, the board finds the appellant's rebuttal evidence contained new comparable properties not previously

submitted by the appellant. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or **newly discovered comparable properties**. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these rules, the Property Tax Appeal Board shall not consider the four additional comparables submitted by the appellant in conjunction with their rebuttal argument. Finally, the Board has given no weight to the appellant's argument that the subject's assessment as determined by the board of review is "incorrect and/or illegal." The appellant submitted no evidence in support of such an allegation. Instead, the appellant submitted six additional arguments with no evidentiary support, and the Board finds that these arguments lack merit.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #1, which appears to be an outlier due to its lower improvement assessment of \$11.38 per square foot of living area, when compared to the other comparables in the record that have improvement assessments ranging from \$14.29 to \$19.80 per square foot of living area. The Board has also given less weight to the appellant's comparable #3, as well as board of review comparables #1 and #3, which have central air conditioning or finished basement area, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4, along with board of review comparables #2 and #4, which are similar to the subject in location, dwelling size, design, age and some features. These four comparables have improvement assessments ranging from \$28,169 to \$38,016 or from \$14.29 to \$19.17 per square foot of living area. The subject's improvement assessment of \$35,871 or \$18.89 per square foot of living area falls within the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Gerald Hutchinson, by attorney:  
Dimitrios Trivizas  
Dimitrios P. Trivizas, Ltd.  
4957 Oakton Street  
No. 217  
Skokie, IL 60077

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602