



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

APPELLANT: 1310 N. Western Condominiums
DOCKET NO.: 21-32761.001-R-1 through 21-32761.005-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1310 N. Western Condominiums, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-32761.001-R-1	16-01-221-057-1001	2,407	47,346	\$49,753
21-32761.002-R-1	16-01-221-057-1002	2,356	46,445	\$48,801
21-32761.003-R-1	16-01-221-057-1003	2,562	51,047	\$53,609
21-32761.004-R-1	16-01-221-057-1004	2,460	48,244	\$50,704
21-32761.005-R-1	16-01-221-057-1005	2,973	59,252	\$62,225

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 2021 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 five-unit condominium building of brick exterior construction. The building is six years old. Features of the units include central air conditioning and one garage parking space. The property has a 5,480 square foot site and 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the sales of four of the units and an appraisal of one of the units under appeal.

The appellant reported that four of the units sold from May 2017 to February 2021 for prices ranging from \$465,000 to \$499,000 or from \$310.00 to \$332.67 per square foot of living area. In support of the sales, the appellant submitted a copy of the Multiple Listing Service (MLS) sheet and deed associated with the sale of each unit. A copy of the settlement statement was also included for one of the units.

The appellant submitted an appraisal estimating Unit 3N, identified by PIN 16-01-221-057-1004, had a market value of \$492,000 as of December 21, 2020. The appraisal was prepared by Eduardo Cornejo, a certified residential real estate appraiser. The appraisal was prepared in connection with the purchase transaction. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value by using five comparable sales and one active listing located within .46 of a mile of the subject. The comparables are improved with condominium units ranging in size from 1,274 to 1,725 square feet of living area. The buildings are 2 to 22 years old. Each comparable has central air conditioning and one or two parking spaces. The sales occurred from January to December 2020 for prices ranging from \$485,000 to \$525,500 or from \$298.55 to \$394.33 per square foot of living area, including land. One property was listed for a price of \$515,000 or \$392.46. Adjustments were applied for differences between the comparables and the subject property for financing concessions, unit size, location, condition, and other features to arrive at adjusted prices ranging from \$480,700 to \$511,600. Based on this data, the appraiser arrived at a market value of \$492,000 or \$356.26 per square foot of living area, including land, as of December 21, 2020.

The appellant also submitted a brief arguing that adjusted median ratios of 8.01% and 8.55% should be applied pursuant to the 2020 Cook County Assessment Ratio Study conducted by the Illinois Department of Revenue.

Based on this evidence, the appellant requested a reduced total assessment of \$252,282, for an estimated market value of \$2,522,820 when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$265,092. The subject's assessment reflects a market value of \$2,650,920 when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2021, which was based on the sale of three units in the subject building to estimate the value of the condominium under appeal. The board of review listed a total consideration for the sales of \$1,652,000. The board of review analysis indicated these properties had a combined 61.05% ownership interest in the condominium. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value of the condominium building of \$2,705,979 which results in a total combined assessment for the condominium building of \$270,598 when applying the 10% Ordinance level of assessment for class 2-99 property.

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 Board finds the best evidence of market value to be the condominium analysis presented by the board of review, which was based on the sale of three units within the subject's building and included two of the sales presented by the appellant. The subject's assessment reflects a market value of \$2,650,920, which is below the market value calculated by the board of review in its analysis. The Board gives less weight to sales #1 and #2 presented by the appellant, which sold in 2017, less proximate to the assessment date at issue. The Board gives little weight to the appellant's argument for applying an alternate level of assessment as the appellant failed to present any evidence for applying the 2020 three-year median level of assessment to the instant 2021 tax year appeal. Based on this record 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 20, 2025



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

1310 N. Western Condominiums, 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