



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

APPELLANT: T.J. Rubin
DOCKET NO.: 21-32771.001-R-1
PARCEL NO.: 13-25-421-019-0000

The parties of record before the Property Tax Appeal Board are T.J. Rubin, 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: \$15,750
IMPR.: \$49,561
TOTAL: \$65,311

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 two improvements. Improvement #1 is a 2-story apartment building of frame exterior construction with 2,112 square feet of gross building area. The building is 130 years old and features a concrete slab foundation. Improvement #2 is a 2-story building of frame exterior construction with 704 square feet of gross building area. The building is 130 years old and features a concrete slab foundation. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 six equity comparables located within the subject's assessment neighborhood and within .3 of a mile of the

subject. The comparables consist of 2-story class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,701 to 3,021 square feet of gross building area. The buildings range in age from 103 to 134 years old. Five comparable each have a full basement and either a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$34,250 to \$40,500 or from \$11.95 to \$13.48 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$35,133 or \$12.48 per square foot of gross building area when using the combined 2,816 square feet of both improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,311. The subject property has a combined improvement assessment of \$49,561 or \$17.60 per square foot of gross building area when using the subject's combined 2,816 square feet. The board of review disclosed that Improvement #1 has an improvement assessment of \$32,736 or \$15.50 per square foot of gross building area and Improvement #2 has an improvement assessment of \$16,825 or \$23.90 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted two comparable grids with information on four equity comparables for each of the subject's improvements. The comparables for Improvement #1 are located within the subject's assessment neighborhood and within .25 of a mile of the subject. These comparables consist of 2-story buildings of frame or masonry exterior construction ranging in size from 1,992 to 2,200 square feet of gross building area. The buildings are either 111 or 130 years old. Each building has a 2-car garage and a full basement, three of which have finished area. The comparables have improvement assessments ranging from \$35,677 to \$48,915 or from \$16.55 to \$22.79 per square foot of gross building area. The comparables for Improvement #2 are located within the subject's assessment neighborhood, one of which is within .25 of a mile of the subject. These comparables consist of 1.5-story or 2-story buildings of frame or masonry exterior construction ranging in size from 1,214 to 1,666 square feet of gross building area. The buildings are either 113 or 126 years old. Each building has a 2-car garage and a full basement, two of which have finished area. One comparable has central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$32,375 to \$45,250 or from \$24.68 to \$29.07 per square foot of gross building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The parties submitted a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables presented by the appellant, as the appellant failed to disclose whether these properties contain multiple improvements like the subject property.

With respect to Improvement #1, the Board finds the best evidence of assessment equity to be comparables submitted by the board of review, which are similar to the subject in age, location, building size, and some features. These comparables have improvement assessments that range from \$35,677 to \$48,915 or from \$16.55 to \$22.79 per square foot of gross building area. The improvement assessment for Improvement #1 of \$32,736 or \$15.50 per square foot of gross building area falls below the range established by the best comparables in this record.

Regarding Improvement #2, the Board finds the best evidence of assessment equity to be comparables submitted by the board of review, which are similar to the subject in age and have varying degrees of similarity to the subject in features. These comparables have improvement assessments that range from \$32,375 to \$45,250 or from \$24.68 to \$29.07 per square foot of gross building area. The improvement assessment for Improvement #2 of \$16,825 or \$23.90 per square foot of gross building area falls below the range established by the best comparables in this record.

Based on this record and after considering adjustments to the best comparables for differences from 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 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

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