



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

APPELLANT: Claudette Soto
DOCKET NO.: 21-32772.001-R-1
PARCEL NO.: 16-13-420-007-0000

The parties of record before the Property Tax Appeal Board are Claudette Soto, 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 **A Reduction** 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: \$6,563
IMPR.: \$26,437
TOTAL: \$33,000

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 2-story building of masonry exterior construction with 2,100 square feet of building area. The building is approximately 121 years old. Features include a basement with finished area, central air conditioning, two apartment units (consisting of one 2-bedroom/1-bathroom unit and one 3-bedroom/1-bathroom unit), and a 2-car garage.¹ The property has a 3,125 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$330,000

¹ The Board finds the best evidence of the subject's features and amenities is found in the appellant's appraisal where the appraiser inspected the subject on May 13, 2022.

as of January 1, 2021. The appraisal was prepared by Nicholas J. Mulligan, a certified residential real estate appraiser, for ad valorem tax purposes. The appraiser developed the sales comparison approach but did not develop the income approach due to a lack of rental data in the subject's market area.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.23 to 0.84 of a mile from the subject. The parcels range in size from 2,070 to 3,439 square feet of land area and are improved with "traditional" style buildings of brick or brick/stone exterior construction ranging in size from 2,006 to 2,648 square feet of building area. The buildings range in age from 116 to 136 years old and each have two apartment units (consisting of 2-bedroom or 3-bedroom units with 1 or 1.5 bathrooms). Each comparable has a basement, five of which have finished area. One comparable has central air conditioning. One comparable has a 2-car garage and five comparables have on-site parking. The comparables sold from May 2019 to September 2020 for prices ranging from \$287,000 to \$329,950 or from \$115.26 to \$160.02 per square foot of building area or from \$143,500 to \$164,975 per unit, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices from \$298,500 to \$364,900. The appraiser concluded a value for the subject of \$330,000 based on the sales comparison approach as of January 1, 2021.

Based on this evidence the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,555. The subject's assessment reflects a market value of \$365,550 or \$174.07 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject, one of which is on the same block as the subject. The parcels range in size from 2,500 to 3,247 square feet of land area and are improved with 2-story buildings of frame or masonry exterior construction ranging in size from 1,880 to 2,208 square feet of building area. The buildings range in age from 123 to 148 years old. Three comparables have a basement, one of which is finished with an apartment, and one comparable has a slab foundation. Two comparables have a 1.5-car garage. Three comparables sold from January to December 2021; the sale date of comparable #4 is illegible. The comparables sold for prices ranging from \$380,000 to \$620,000 or from \$180.95 to \$284.57 per square foot of building area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted information on four comparable sales in support of their respective positions before the Board. The Board gives less weight to the board of review's comparables, for which proximity to the subject was disclosed for only one comparable, however, the sale date of that property is illegible in the board of review's submission. The Board finds these comparable sales do not overcome the detailed valuation analysis and information contained the appellant's appraisal.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that are similar to the subject in location and features and sold proximate in time to the assessment date. The Board further finds the appraiser made reasonable adjustments to the comparables for differences from the subject to arrive at a value conclusion. The subject's assessment reflects a market value of \$365,550 or \$174.07 per square foot of building area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$330,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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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