



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

APPELLANT: Jodine Williams  
DOCKET NO.: 21-32781.001-R-1  
PARCEL NO.: 13-25-305-025-0000

The parties of record before the Property Tax Appeal Board are Jodine Williams, 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.:** \$43,306  
**TOTAL:** \$59,056

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 dwelling of frame and masonry exterior construction with 1,468 square feet of living area. The dwelling is approximately 123 years old. Features of the home include a basement with finished area, two full bathrooms, one half bathroom, and a 2-car garage.<sup>1</sup> The property has an approximately 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-03 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 \$515,000

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<sup>1</sup> The Board finds the best description of the subject property is found in the appellant's appraisal where the appraiser inspected the subject property on May 2, 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.

Under the sales comparison approach, the appraiser selected six comparable sales located from 0.09 to 0.98 of a mile from the subject. The parcels range in size from 2,750 to 3,750 square feet of land area and are improved with 1.5-story or 2-story homes of frame or brick exterior construction ranging in size from 1,308 to 1,561 square feet of living area. The dwellings range in age from 116 to 136 years old. Each home has a basement, four of which have finished area, one to three full bathrooms, and a 2-car or a 3-car garage. Four comparables have central air conditioning. The comparables sold from March 2019 to October 2020 for prices ranging from \$505,000 to \$535,000 or from \$330.28 to \$405.20 per square foot of living area, including land. The appraiser adjusted the comparables for financing concessions and for differences from the subject, such as bathroom count, dwelling size, basement finish, central air conditioning amenity, and garage size, to arrive at adjusted prices from \$490,000 to \$565,250. For the dwelling size adjustment, the appraiser used \$45.00 per square foot for deviations from the subject of more than 100 square feet in living area. The appraiser concluded a value for the subject of \$515,000 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 \$59,056. The subject's assessment reflects a market value of \$590,560 or \$402.29 per square foot of living 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 three comparable sales<sup>2</sup> located 0.25 of a mile from the subject. The parcels range in size from 2,725 to 3,855 square feet of land area and are improved with 1-story or 1.5-story homes of masonry exterior construction ranging in size from 1,056 to 1,468 square feet of living area. The dwellings are 113 or 121 years old. Each home has a basement, one of which has finished area, and one or two full bathrooms. Two homes have central air conditioning, one comparable has a half bathroom, and two comparables have a 2-car garage. The comparables sold from May 2020 to August 2021 for prices ranging from \$674,900 to \$825,000 or from \$459.74 to \$781.25 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the appraisal should be given more weight than the unadjusted raw sales presented by the board of review.

### **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

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<sup>2</sup> Comparables #1 and #2 are the same property and same sale. The Board has renumbered the comparables from #1 through #4 to #1 through #3 for ease of reference.

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 appellant submitted an appraisal and the board of review submitted three comparable sales in support of their respective positions before the Board. The Board gives less weight to the appraised value conclusion. The Board finds the appraiser selected two sales that occurred less proximate in time to the assessment date and two sales that are located less proximate to the subject than the other sales in this record, as demonstrated by the board of review comparables. Moreover, the Board finds the appraiser's use of \$45.00 per square foot to adjust for dwelling size to be questionable based on the prices per square foot of the comparable sales. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appraisal sales #3, #5, and #6, which sold less proximate in time to the assessment date and/or are located less proximate to the subject than the other sales in this record. The Board gives less weight to the board of review's comparable #1, due to substantial differences from the subject in design and dwelling size.

The Board finds the best evidence of market value to be the appraisal sales #1, #2, and #4 and the board of review's comparables #2 and #3, which sold more proximate in time to the assessment date and are more similar to the subject in design, dwelling size, age, location, site size, and most features, although these comparables have varying degrees of similarity to the subject in bathroom count, two comparables lack basement finished area that is a feature of the subject, one comparable lacks a garage that is a feature of the subject, and three comparables have central air conditioning unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$505,000 to \$707,500 or from \$330.28 to \$541.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$590,560 or \$402.29 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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

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