



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

APPELLANT: Roland Metaj  
DOCKET NO.: 21-38923.001-R-1  
PARCEL NO.: 14-07-414-012-0000

The parties of record before the Property Tax Appeal Board are Roland Metaj, the appellant, by Dimitrios Trivizas, attorney-at-law 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:** \$66,000  
**IMPR.:** \$47,108  
**TOTAL:** \$113,108

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 an 8,250 square foot site improved with two buildings. Improvement #1 is composed of a two-story building of masonry exterior construction with 3,795 square feet of building area. The building is approximately 125 years old with features that include a full unfinished basement. Improvement #2 is composed of a two-story building of masonry construction with 1,690 square feet of building area that is approximately 125 years old with a full unfinished basement. The property has three bathrooms and a 3½-car garage. The property is located in Chicago, Lake View 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted a grid analysis for each

improvement. For improvement #1 the appellant submitted four comparables composed of class 2-11 properties improved with buildings of masonry exterior construction that range in size from 3,526 to 3,888 square feet of building area and in age from 60 to 133 years old. Comparables #1 and #2 are described as two-story buildings, comparable #3 is described as a one-story building, and the appellant did not disclose the story height for comparable #4. Three comparables have a full basement and one comparable has a slab foundation. One comparable has central air conditioning and three of the comparables have a 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located within approximately .4 of a mile from the subject property. The comparables have improvement assessments ranging from \$28,000 to \$32,946 or from \$7.49 to \$8.83 per square foot of building area. The appellant indicated improvement #1 had a building assessment of \$43,832 or \$11.55 per square foot of building area.

For improvement #2 the appellant submitted four equity comparables composed of class 2-11 properties improved with 1.5-story or 2-story buildings of frame or masonry exterior construction that range in size from 1,836 to 1,872 square feet of building area. The buildings range in age from 114 to 129 years old. Each property has a full basement and a 2-car garage. One comparable has one fireplace. These properties have the same assessment neighborhood code as the subject and are located within approximately .4 of a mile from the subject property. Their improvement assessments range from \$12,104 to \$20,086 or from \$6.55 to \$10.94 per square foot of building area. The appellant indicated improvement #2 had a building assessment of \$20,280 or \$12.00 per square foot of building area.

The appellant's counsel asserted that the average unadjusted value of the improvement assessments per square foot among the comparable properties is approximately \$8.13 for improvement #1 and \$8.45 per square foot for improvement #2. Based on this evidence the appellant requested the subject's improvement assessment be reduced from \$64,112 to \$45,127.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$130,122 and the improvement assessment of \$64,112. In support of its contention of the correct assessment the board of review submitted an assessment equity grid analysis for improvement #1 using three comparables improved with 1.5-story or 2-story buildings of masonry or frame exterior construction that range in size from 2,284 to 2,566 square feet of building area. The buildings range in age from 106 to 133 years old. Each property has a full basement with two being finished with either a recreation room or an apartment, and a 2-car garage. One comparable has central air conditioning. Comparable #2 is described as having other improvements but no further description was provided. The comparables have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject. Their improvement assessments range from \$31,000 to \$34,320 or from \$13.35 to \$14.59 per square foot of building area. The board of review indicated improvement #1 has a building assessment of \$43,882 or \$11.55 per square foot of building area.

The board of review submitted no assessment equity analysis for improvement #2 located on the subject property.

### **Conclusion of Law**

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

With respect to improvement #1 the parties submitted information on seven comparables to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject building in style. The Board gives less weight to appellant's comparable #4 due to differences from the subject building in age and foundation. The Board gives less weight to the board of review comparables due to differences from the subject in building size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, which contain 3,888 and 3,526 square feet of building area and are 133 and 124 years old, respectively. These two properties have improvement assessments of \$32,946 and \$31,152 or \$8.47 and \$8.83 per square foot of building area, respectively. Improvement #1 has a building assessment of \$43,832 or \$11.55 per square foot of building area, which is above the two best comparables in the record. Based on this record the Board finds a reduction to the building assessment for improvement #1 is appropriate.

With respect to improvement #2, the only evidence of assessment inequity was provided by the appellant. The appellant's comparables have varying degrees of similarity to improvement #2 in size, each being larger than the subject building, but are similar to the building in age and features. These comparables have improvement assessments that range from \$12,104 to \$20,086 or from \$6.55 to \$10.94 per square foot of building area. Improvement #2 has a building assessment of \$20,280 or \$12.00 per square foot of building area which falls above the range established by the only comparables in this record for this improvement. The board of review submitted no equity comparables or evidence to refute this aspect of the appellant's argument. Based on this record the Board finds a reduction to the building assessment for improvement #2 is appropriate.

In conclusion, the Board finds the appellant demonstrates with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: \_\_\_\_\_

February 18, 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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