FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Warner Townhome Association
DOCKET NO.: 21-38924.001-R-1 through 21-38924.008-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Warner Townhome Association, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-38924.001-R-1	14-18-412-038-0000	13,131	69,369	$ 82,500
21-38924.002-R-1	14-18-412-039-0000	11,691	70,809	$ 82,500
21-38924.003-R-1	14-18-412-042-0000	9,621	48,381	$ 58,002
21-38924.004-R-1	14-18-412-043-0000	3,762	20,735	$ 24,497
21-38924.005-R-1	14-18-412-044-0000	10,512	47,512	$ 58,024
21-38924.006-R-1	14-18-412-045-0000	4,113	20,362	$ 24,475
21-38924.007-R-1	14-18-412-046-0000	1	0	$ 1
21-38924.008-R-1	14-18-412-047-0000	1	0	$ 1

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2021. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of four identical improvements that are described as three-story townhouses of masonry construction with 2,527 square feet of living area. The dwellings are all two years old. Features of each of the homes include a slab, central air conditioning, a fireplace, and a two-car garage. The subject also includes a commonly owned driveway. The property's total site is 8,730 square feet, and it is located in Lake View Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also makes a contention of law. In support of this argument, the appellant stated that the two PINs comprising the shared driveway (the PINs ending in -046 and -047) should be assessed at $1 pursuant to section 10-35(a) of the Property Tax Code. 35 ILCS 200/10-35(a). In support of this argument the appellant submitted a plat of survey and black and white photographs showing the driveway. In Section II of the appeal form, the appellant stated that the subjects are owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to $291,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is $342,364. The subject properties have improvement assessments of $69,369 (PIN ending in -038), $70,809 (-039), $69,116 (-042 and -043), and $67,874 (-044 and -045), or $27.45, $28.02, $27.35, and $26.86 per square foot of living area, respectively.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and one sale comparable.[1]

In rebuttal, the appellant argued that the board of review's notes on appeal did not include certain properties, and that the market value for the shared driveway should not exceed $10.00. In support of this latter argument, the appellant submitted a certificate of error for tax year 2020 issued by the Cook County Assessor for each of the two PINs for the shared driveway showing that the Assessor reduced the assessment for each of these PINs to $1. The appellant also submitted a decision letter from the Assessor for tax year 2022 showing that the Assessor reduced each of these PINs' assessments to $1.

At hearing, both parties reaffirmed the evidence previously submitted. The parties also stipulated that the PINs ending in -046 and -047 should be assessed at $1 each. In rebuttal, the appellant argued that appellant equity comparable #1 is a part of the subject's development and should be given significant weight in the Board's analysis.

Conclusion of Law

Initially, the Board finds that the parties stipulated to the assessment for PIN -046 and -047 on the record and agreed that the assessment for these two PINs should be $1 each. After reviewing the record and considering the evidence submitted, the Board further finds that the agreement of the parties is proper, and that the assessment for each of these two PINs shall be $1.

[1] The Board notes that board of review equity comparable #1 is one of the subject townhomes, and is not a comparable. For ease of reference, the Board will refer to the remaining comparables as delineated on the board of review's gridsheet.

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 proven 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 that a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1 and #2, and all of the board of review's equity comparables. These equity comparables had improvement assessments ranging from $19.94 to $35.14 per square foot of living area. The subject's improvement assessments ranged from $26.86 to $28.02 per square foot of living area, which all fall within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not warranted.

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: ____________ ____________

C E R T I F I C A T I O N

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: April 15, 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

Warner Townhome Association, 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