



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

APPELLANT: Jia Wang  
DOCKET NO.: 21-43799.001-R-1  
PARCEL NO.: 17-32-111-028-0000

The parties of record before the Property Tax Appeal Board are Jia Wang, 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:** \$7,750  
**IMPR.:** \$33,000  
**TOTAL:** \$40,750

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 masonry exterior construction with 2,176 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a basement with finished area<sup>1</sup> and central air conditioning. The property has a 3,100 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within the same assessment neighborhood code as the subject and within 0.80 of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of masonry or frame

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<sup>1</sup> The board of review disclosed the subject has a finished basement area, which was unrefuted by the appellant.

and masonry exterior construction ranging in size from 2,144 to 2,296 square feet of living area. The dwellings are 16 to 30 years old. Each comparable has a basement and either 2 or 2.5 bathrooms. Two comparables each have a fireplace. Three comparables have central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$24,440 to \$30,500 or from \$11.40 to \$13.77 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$28,266.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject property has an improvement assessment of \$35,250 or \$16.20 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables, one of which is located within the same assessment neighborhood code as the subject and where all are located within the subject's same block and street or approximately 1/4 of a mile from the subject. The comparables consist of class 2-78, 2-story dwellings of masonry exterior construction ranging in size from 2,176 to 2,200 square feet of living area. The dwellings are 7 to 23 years old. Each comparable has a basement, two of which have finished area, 1.5 to 3.5 bathrooms, central air conditioning, and a 2-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$35,250 to \$48,096 or from \$16.20 to \$22.02 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayers contend 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.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #4 as well as the board of review comparables #2, #3 and #4 which are less similar to the subject dwelling in age than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review comparable #1 that have the same assessment neighborhood code and classification code as the subject. The board of review comparable is also located on the same block and street as the subject. These two comparables are identical or relatively identical to the subject in design, dwelling size, and age. However, the comparables still require adjustments for differences in other features to the subject, such as a garage amenity, which is not a feature of the subject. These two comparables have improvement assessments of \$29,722 and \$35,250 or \$13.51 and \$16.20 per square foot of living area, respectively. The subject's improvement assessment of \$35,250 or \$16.20 per square foot of living area matches the board of review

comparable #1 with the highest improvement assessment of the two best comparables in the record. After considering adjustments to the two best comparables for differences when compared to the subject, including but not limited to a garage amenity, the Board finds 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: \_\_\_\_\_

June 17, 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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