



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

APPELLANT: Timothy Kingston
DOCKET NO.: 21-43806.001-R-1
PARCEL NO.: 17-04-111-060-1002

The parties of record before the Property Tax Appeal Board are Timothy Kingston, 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: \$11,384
IMPR.: \$45,353
TOTAL: \$56,737

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 consists of a condominium unit within a 3-story condominium building that is approximately 125 years old. The unit has 1,600 square feet of living area and features central air conditioning, a fireplace, and a 1-car garage. The subject has a 29.323% ownership interest in the common elements. The building has a 3,106 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 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 information on four comparable sales located within .9 of a mile of the subject, two of which are in the subject's assessment neighborhood and in the subject's condominium. The comparables consist of class 2-99 individual condominium units within either 2-story, 4-story or 28-story buildings of masonry exterior construction. The units range in

size from 1,440 to 1,543 square feet of living area. The buildings are 22 to 48 years old. Each unit has central air conditioning and a 1-car garage. Three units each have a fireplace. The parcels range in size from 6,200 to 21,754 square feet of land area. The comparables sold from March 2020 to August 2021 for prices ranging from \$415,000 to \$529,500 or from \$288.19 to \$343.16 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also submitted a copy of the board of review final decision disclosing the subject's total assessment of \$56,999. The appellant also disclosed that the subject sold in March 2022 for a price of \$565,000.

The board of review submitted its "Board of Review Notes on Appeal." The subject's assessment reflects a market value of \$569,990 or \$356.24 per square foot of living area, land included, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a document entitled Condominium Analysis Results for 2021 in which it used two sales, one of which was the subject, to estimate the value of the condominium under appeal. The board of review arrived at a total consideration for the two condominium units of \$1,305,000. The board of review analysis indicated these two units had a combined 67.445% ownership interest in the condominium. Dividing the total consideration by the percentage of ownership in the condominium resulted in a full value of the condominium building of \$1,934,909 which results in a total assessment for the subject of \$56,737 when applying the 29.323% ownership interest for the subject.

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 Board finds the condominium analysis submitted by the board of review using sales from within the subject's building and which is based on the percentage of ownership interest in the common elements is the best evidence of the subject's market value. The analyst determined the condominium property had a fair market value of \$567,373 based on the subject's ownership interest in the condominium and sales from 2018 within the subject building, which is below the condominium unit's full value as reflected by its assessment. Based on this evidence 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: _____

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

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