



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

APPELLANT: Carlos Reyes  
DOCKET NO.: 21-43813.001-R-1  
PARCEL NO.: 18-05-429-025-0000

The parties of record before the Property Tax Appeal Board are Carlos Reyes, 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:** \$6,750  
**IMPR.:** \$37,250  
**TOTAL:** \$44,000

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 1.5-story dwelling with 2,005 square feet of living area of stucco exterior construction. The dwelling is approximately 97 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 7,500 square foot site and is located in La Grange, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales located from 0.4 of a mile to 1.1 miles from the subject, one of which is within the same assessment neighborhood code as the subject. The parcels range in size from 3,125 to 7,800 square feet of land area and are improved with 2-story or 1.5-story, Class 2-04, 2-05, or 2-78 homes of masonry, stucco, or frame and masonry exterior

construction. The dwellings range in size from 1,892 to 2,120 square feet of living area and range in age from 60 to 103 years old. One home has central air conditioning and one home has a fireplace. Each home has a basement and a 1-car or a 2-car garage. The comparables sold from August 2018 to June 2020 for prices ranging from \$392,900 to \$425,000 or from \$185.33 to \$221.99 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,376. The subject's assessment reflects a market value of \$493,760 or \$246.26 per square foot of living area, land included, when using the 2021 level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 0.25 of a mile from the subject and within the same assessment neighborhood code as the subject. The board of review did not present any sales data for these comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued only the appellant presented evidence of comparable sales.

### **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 only evidence of market value in the record to be the comparable sales presented by the appellant. The Board gives less weight to comparable #1, which sold less proximate in time to the assessment date than the other comparables in this record, and to comparable #3, which is located more than one mile from the subject.

The Board finds the best evidence of market value to be comparables #2 and #4, which sold more proximate in time to the assessment date and are similar to the subject in dwelling size, location, and some features, although these comparables lack central air conditioning that is a feature of the subject, one home is substantially newer than the subject, and one home has a substantially smaller lot than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$392,900 and \$425,000 or \$185.33 and \$212.50 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$493,760 or \$246.26 per square foot of living area, including land, which is above the best comparable sales

in this record, and appears to be excessive. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is not reflective of market value 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:

May 21, 2024



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

Carlos Reyes, 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