



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

APPELLANT: Voula Demerakos
DOCKET NO.: 21-48402.001-R-1
PARCEL NO.: 13-01-119-004-0000

The parties of record before the Property Tax Appeal Board are Voula Demerakos, 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 **No Change** 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: \$12,280
IMPR.: \$43,377
TOTAL: \$55,657

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 multi-family building of masonry exterior construction with 3,922 square feet of gross building area. The building is approximately 36 years old. Features of the building include a full basement finished with an apartment, 3 bathrooms and central air conditioning. The property has an approximately 4,092 square foot site and is located in Chicago, Jefferson 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story buildings of masonry exterior construction that range in size from 3,860 to 4,017 square feet of living area. The appellant did not report the classification code for the comparables. The buildings range in age from 64 to 69 years old. Each comparable has either a partial or full basement. The appellant did not report finished basement

area. One comparable has central air conditioning and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$35,130 to \$38,724 or from \$9.10 to \$9.85 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$37,377 or \$9.53 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,657. The subject property has an improvement assessment of \$43,377 or \$11.06 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with three comparables being located in the same assessment neighborhood code as the subject property. The board of review reported that the comparables are improved with class 2-11, 2-story multi-family buildings of masonry exterior construction that range in size from 3,693 to 3,968 square feet of gross building area. The buildings range in age from 31 to 67 years old. Each comparable has either a full or partial basement, three with finished area and one finished with an apartment. One comparable has central air conditioning. The comparables each have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$43,004 to \$54,096 or from \$11.50 to \$14.65 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables as the appellant did not provide data regarding the classification for these comparables in order to allow the Board to make a meaningful comparative analysis of comparables to the subject. The Board has given reduced weight to board of review comparable #4, due to its location being in a different neighborhood code from the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3. The Board finds that these three comparables are most similar to the subject in location, building size, design and some features. However, the comparables each have a garage, an amenity the subject lacks, and each building is older than the subject suggesting adjustments would be required to make them more equivalent to the subject. Nevertheless, these three most similar comparables have improvement assessments ranging from \$43,004 to \$53,724 or from \$11.50 to \$13.54 per square foot of gross building area. The subject's improvement assessment of

\$43,377 or \$11.06 per square foot of gross building area, falls below the range of the three best comparables in this record on a per square foot basis but is within the range on an overall improvement basis. Based on this record and after considering adjustments to the three best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the assessment is not 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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