



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

APPELLANT: Carrie DeLange
DOCKET NO.: 21-48403.001-R-1
PARCEL NO.: 13-13-200-048-1005

The parties of record before the Property Tax Appeal Board are Carrie DeLange, 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:

LAND: \$ 2,556
IMPR.: \$ 33,522
TOTAL: \$ 36,078

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 a condominium unit with a 17.00% ownership interest in the common elements, and 1,850 square feet of living area. The property is located in Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. In Section II of the appeal form, the appellant stated that the subject is owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. None of these equity comparables were located within the subject's development. Equity comparables #1 and #2 were located in a building next door to the subject, and each had a 17.00% ownership interest in the common elements. This building and the subject building were identical in stories, exterior construction and age. The subject and equity comparables #1 and #2 were identical in

improvement size, number of fireplaces, garage parking spaces, and all had central air conditioning. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$36,078.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$56,168. The subject has an improvement assessment of \$53,612, or \$28.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that six units in the subject's building, or 100.00% of ownership in the common elements, sold between April 2019 and May 2019 for an aggregate price of \$3,304,000. This analysis included the subject unit.

In written rebuttal, the appellant argued that the board of review's condo analysis based on sales data was not responsive to the appellant's request for a reduction based on equity, and that the Board should accord it no weight in its analysis.

At hearing, the appellant reaffirmed the evidence previously submitted.¹ The appellant added that the comparables were all nearly identical to the subject, and that they were "cookie cutter" copies of each other. The board of review argued that under Section 10(a) of the Condominium Property Act (765 ILCS 605/10(a)) property taxes for condominium units, such as the subject, must be levied according to the owner's corresponding percentage of ownership. The board of review's also reaffirmed the evidence previously submitted.

In oral rebuttal, the appellant reaffirmed the argument made in written rebuttal. In response, the board of review argued that there are too many variables to compare when looking to comparable properties located outside the subject's building, and, as such, the appellant's equity comparables should be given no weight. The board of review also argued that equity is not the proper argument when determining the assessment for a condominium unit.

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 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 meet this burden of proof, and that a reduction in the subject's assessment is warranted.

"Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art IX, §

¹ Prior to the hearing, a hearing was held under docket number 21-48330, which involved another unit in the subject's building. The parties stipulated that the arguments made in that hearing could be utilized by the Board in rendering its decision in the instant appeal.

4(a). “Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner’s corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole.” 765 ILCS 605/10(a).

Initially, the Board finds that the board of review’s argument made at hearing is without merit. Equity is a proper argument that can be made by an appellant when the subject property is a condominium unit. In fact, the state constitutional provision above demands that assessments of all kind be equitable. Ill. Const. art IX, § 4(a).

The Board finds the best evidence of assessment equity to be appellant’s equity comparables #1 and #2. These equity comparables both had improvement assessments of \$17.00 per square foot of living area. The subject’s improvement assessment of \$28.98 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject’s assessment to the assessment requested by the appellant is 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: _____

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

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