FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ronald Lam
DOCKET NO.: 22-21002.001-R-1
PARCEL NO.: 16-20-100-039-1063

The parties of record before the Property Tax Appeal Board are Ronald Lam, 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:	$900
IMPR.:	$11,125
TOTAL:	$12,025

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 2022 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 is a 1,000 square-foot condominium unit with two full bathrooms in a two-story condominium building containing 58 units. The building is 62 years old, and it is located on a 34,295 square foot site in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this arguments, the appellant submitted information on recent sales of three other units in the subject condominium association, and the sale of the subject itself. The 1,000 square foot unit whose PIN ends in 1012 sold for $119,500 on November 7, 2019. The 900 square foot unit whose PIN ends in 1017 sold for $106,000 on January 6, 2022. The 1,000 square foot unit whose PIN ends in 1044 sold for $110,820 on January 10, 2020. Finally, the subject, a 1,000 square foot unit, sold for $170,000 on April 30, 2019. Based on this evidence, the appellant requested an assessment of $11,210.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $12,025. In support of its contention of the correct assessment, the board of review submitted its Condominium Analysis Results for 2022. This included information about recent sales of 11 units in the subject building, including the subject's sale and the sales of the three other units upon which the appellant relied. The total consideration for those sales was $1,561,100, and the 11 units sold constituted a 22.694% ownership interest. Based on that data, the full value of the 58 units in the subject building and the common elements was $6,878,910, indicative of a total assessed value was $687,891. The subject represents a 2.386% interest in the entire property, indicating an assessed value of $16,413, which is higher than the actual assessment of $12,025.

Conclusion of Law

The appellant asserts overvaluation as the ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 that the appellant failed to meet this burden of proof.

The appellant's three comparable sales provide some evidence in support of a reduction, but that evidence is outweighed by the sale of the subject itself for $170,000 in 2019 and by the board of review's Condominium Analysis for 2022, which incorporates data from 11 recent sales of units in the subject building. The Condominium Analysis and the subject's recent sale both support an assessment even higher than the subject's actual assessment for 2022. Therefore, the appellant has not met its burden of showing overvaluation by a preponderance of the evidence, and appellant is not entitled to a reduction on that basis.

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:

C E R T I F I C A T I O N

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: September 16, 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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