FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: William Morrison
DOCKET NO.: 22-26256.001-R-1
PARCEL NO.: 05-19-321-005-0000

The parties of record before the Property Tax Appeal Board are William Morrison, 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:	$11,840
IMPR.:	$33,345
TOTAL:	$45,185

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 consists of a two-story dwelling of frame exterior construction with 2,121 square feet of living area and which is approximately 126 years old. Features include a concrete slab foundation, central air conditioning, 3 full bathrooms, and a fireplace. The property has a 7,400 square foot site and is located in Northfield, New Trier Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from .1 to .8 of a mile from the subject. The comparables consist of class 2-05 two-story dwellings of frame or frame and masonry exterior construction. The comparables range in age from 68 to 85 years old and the dwellings range in size from 1,958 to 2,021 square feet of living area. Each comparable has a full or partial basement, 2 full bathrooms, and one comparable also has 2 half-baths. Comparable #3 has central air conditioning and three homes each have a fireplace. Each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from $28,544 to $33,469 or from $14.29 to $17.05 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of $33,345 or $15.72 per square foot of living area, which the appellant reported was the "average unadjusted value amongst the comparables" presented.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,000. The subject property has an improvement assessment of $39,160 or $18.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-05 two-story dwellings of stucco or frame exterior construction which are 82 to 96 years old. The dwellings range in size from 1,664 to 1,695 square feet of living area. The comparables have full or partial basements, 1½ or 2 bathrooms, and a 2-car or a 3.5-car garage. Two homes have central air conditioning and two homes each have a fireplace. The comparables have improvement assessments ranging from $41,760 to $43,148 or of $24.86 or $25.46 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3, due to substantial differences in age, each of which is 68 years old, compared to the subject which is 126 years old. The Board has given reduced weight to each of the board of review comparables, due to substantial differences in dwelling size of approximately 20% to 22% when compared to the subject and when compared to other comparables in the record that are more similar to the subject in size.

The Board finds the best evidence of assessment equity in the record consists of the appellant's comparables #2 and #4, which each present various degrees of similarity to the subject. These best comparables necessitate adjustments to account for newer ages, smaller dwelling sizes, inferior bathroom counts, lack of air conditioning and garage features which is not a characteristic of the subject. The best comparables have improvement assessments of $29,840 and $32,963 or of $15.24 and $16.31 per square foot of living area. The subject's improvement assessment of $39,160 or $18.46 per square foot of living area is above the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the best comparables in the record, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant’s request 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:

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: August 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

William Morrison, 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