



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

APPELLANT: Jordan Layer
DOCKET NO.: 23-51430.001-R-1
PARCEL NO.: 15-12-418-003-0000

The parties of record before the Property Tax Appeal Board are Jordan Layer, the appellant, by Dimitrios Trivizas, attorney-at-law 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: \$4,614
IMPR.: \$24,764
TOTAL: \$29,378

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 2023 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 improved with a one-story dwelling of brick exterior construction containing 1,139 square feet of living area. The dwelling is approximately 99 years old. Features of the property include a full basement that is approximately 20% finished, three bedrooms, central air conditioning, one bathroom, and a two-car garage.¹ The property has a 4,804 square foot site located in Forest Park, Proviso Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$236,000 as of January 1, 2023. The appraisal was prepared by John Tsiaousis, an Illinois certified

¹ The Board finds the best descriptive information about the subject property was contained the appraisal submitted by the appellant that included a sketch of the subject dwelling with measurements and calculations.

residential real estate appraiser. The intended use of the appraisal was to assist the client, Jordan Layer, in determining the ad valorem value of the subject property. The fee simple property rights were appraised. The highest and best use of the property as improved was determined to be the present use. The appraiser inspected the property on October 10, 2023.

The appraiser developed the sales comparison approach to value using three comparable sales improved with one-story dwellings of brick exterior construction that range in size from 1,083 to 1,291 square feet of living area. The homes are 94 or 96 years old. Each comparable has a full unfinished basement, one or two bathrooms, and a 2-car garage. One comparable has three bedrooms and two comparables have four bedrooms. Two comparables have central air conditioning. The comparables have sites ranging in size from 3,750 to 4,375 square feet of land area. The comparables are located in Forest Park approximately 1.77 miles from the subject property. The sales occurred from April 2022 to August 2022 for prices ranging from \$225,000 to \$310,000 or from \$200.00 to \$286.24 per square feet of living area. The appraiser indicated comparable #1 was a foreclosure sale while comparables #2 and #3 were arm's length transactions. The appraiser adjusted each comparable by \$7,500 for the lack finished basement area. The appraiser adjusted comparable #1 by \$4,000 due to the lack of central air conditioning. The appraiser made \$50,000 deductions to comparables #2 and #3 as these properties have four bedrooms while the subject has three bedrooms. The appraiser also made a \$5,000 deduction to comparable #2 for concessions and a \$25,000 deduction to comparable #2 for having two bathrooms while the subject has one bathroom. The appraiser also made a \$11,000 deduction to comparable #3 for differences from the subject in gross living area. The comparables had adjusted prices ranging from \$211,100 to \$237,500. The appraiser estimated the subject property had a market value of \$236,000 as of January 1, 2023. The appellant requested the subject's assessment be reduced to \$23,600 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,378. The subject's assessment reflects a market value of \$293,780 or \$257.93 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales consisting of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry, stucco or frame construction that range in size from 1,268 to 1,312 square feet of living area. The homes are 95 to 120 years old. Each property has a full or partial basement with two having finished area.² The comparables have one, two or three bathrooms. One comparable has central air conditioning. Three comparables have a 1-car, 2-car or 3-car garage. These properties have sites ranging in size from 3,880 to 4,687 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. The sales occurred from November 2021 to October 2023 for prices ranging from \$280,000 to \$495,000 or from \$220.82 to \$377.29 per square foot of living area, including land.

² The appellant submitted a copy of the listing associated with board of review comparable #4 disclosing the property has a partially finished basement.

In rebuttal the appellant's counsel contends the basis of the appeal is "Recent Appraisal" and no weight should be given the equity (assessment) information associated with the board of review comparables. Counsel further contends board of review comparables #1 and #2 sold in October 2023 and June 2023, materially after the lien date of January 1, 2023, resulting in the comparables being of minuscule relevancy as a "market value data points." Counsel argued that comparable sale #3 was a private party sale where the property's physical characteristics and condition at the time of sale cannot be independently verified. Counsel further stated sale #3 is stucco construction which is not comparable to the Subject property's masonry construction. Counsel contends board of review comparable #4 is of frame construction, not comparable to the subject, and the listing indicated the comparable was renovated as part of its July 15, 2022, sale. The appellant's counsel submitted a copy of the listing of board of review comparable #4 to support this statement.

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

The appellant submitted an appraisal estimating the subject property had a market value of \$236,000 as of January 1, 2023. The board of review provided information on four comparable sales in support of its contention of the correct assessment of the subject property. The Board gives less weight to the conclusion of value contained in the appellant's appraisal due to significant adjustments to comparables #2 and #3. The appraiser made a \$25,000 negative adjustment to comparable #2 for having one more bathroom than the subject property. Additionally, comparables #2 and #3 each received a negative \$50,000 adjustment for having one more bedroom than the subject. These adjustments are not well supported or explained in the report. Additionally, appraisal comparable #1 is described as a foreclosure sale, which detracts from the weight given this transaction. Finally, the comparable sales are located approximately 1.77 miles from the subject, not as proximate to the subject in location as the sales provided by the board of review. The Board finds these issues undermine the conclusion of value contained in the appraisal. Despite giving the conclusion of value in the appraisal report little weight, the Board will examine the sales contained in the appraisal.

The record contains seven sales for the Board's consideration. The Board gives less weight to board of review comparables #2 and #4 as the prices of these two properties appear to be outliers with prices significantly higher on a total basis and on a per square foot of living area basis in contrast with the other sales in the record. Additionally, the listing associated with board of review comparable #4 describes the home as being renovated, which may account for the relatively higher price of this property relative to the other sales.

The five remaining sales in the record are improved with one-story dwellings that range in size from 1,083 to 1,291 square feet of living area and are from 94 to 99 years old. These properties have sites ranging in size from 3,750 to 4,620 square feet of land area. The sales occurred from

November 2021 to October 2023 for prices ranging from \$225,000 to \$320,000 or from \$200.00 to \$286.24 per square foot of living area, land included. The two sales most similar to the subject in location are board of review comparable sales #1 and #3. Board of review comparable #1 is inferior to the subject with an unfinished basement and no central air conditioning, indicating upward adjustments to this comparable would be appropriate. Board of comparable #3 has one more bathroom than the subject and a larger garage than the subject, necessitating downward adjustments to make this property more equivalent to the subject property for these differences. These two comparables sold in October 2023 and November 2021 for prices of \$280,000 and \$320,000 or \$220.82 and \$247.10 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$293,780 or \$257.93 per square foot of living area, including land, which is within the range established by the best comparable sales in the record and is bracketed by the two comparables most similar to the subject in location. Based on this evidence the Board finds a reduction in the subject's 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 21, 2026



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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