



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

APPELLANT: Zarko Markovic  
DOCKET NO.: 10-23422.001-R-1  
PARCEL NO.: 09-23-406-047-0000

The parties of record before the Property Tax Appeal Board are Zarko Markovic, the appellant, by attorney Leonard Schiller, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 7,474  
**IMPR.:** \$ 34,913  
**TOTAL:** \$ 42,387

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 2010 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 45 year-old, split-level dwelling of frame and masonry construction containing 1,844 square feet of living area. Features of the home include a partial finished basement, a fireplace and a two-car garage. The property has a

9,645 square foot site and is located at 8142 North Meacham Court, Niles, Maine Township, Cook County, Illinois. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted a brief stating the owner of the subject is Zarko Markovic, and that the appellant purchased the subject on November 17, 2009 for the price of \$423,870. The appellant also submitted the settlement statement for a property located at 5128 West Estes Avenue, Skokie, Illinois, sold by Zarko Markovic and Marija Markovic on November 17, 2009 for the price of \$367,500. No further information was submitted by the appellant in the appeal. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,387. The subject's assessment reflects a market value of \$474,128 or \$257.12 per square foot of living area, when using the board of review's indicated size of 1,844 square feet and when applying the 2010 three-year average median level of assessment of 8.94% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable sales and the sale of the subject on July, 1 2009 for the price of \$435,000. The board of review's evidence disclosed that Zarko & Marija Markovic are the taxpayers of the subject.

In rebuttal, the appellant submitted Section IV - Recent Sale Data of the Board's PTAB1A Residential Appeal form, wherein the appellant disclosed information not previously submitted. The appellant also submitted a Multiple Listing Service (MLS) information sheet disclosing the sale of the subject on July 30, 2009 for the price of \$435,000.

#### **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 offered new evidence in rebuttal. That evidence consisted of information in Section IV of the Board's Residential Appeal and an MLS information sheet. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new data that did not rebut the evidence submitted by the board of review.

The Board finds the appellant failed to submit evidence of the sale of the subject, such as a settlement statement, sales contract, or Transfer Declaration, sufficient to prove by a preponderance of the evidence that the subject was overvalued. The only admissible evidence the appellant submitted was the settlement statement for the sale of a property that was not the subject. Therefore, the Board finds the subject's assessment is reflective of market value and 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
Acting 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: November 20, 2015

*A. Proctor*

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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 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 the subsequent year 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.

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.