



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

APPELLANT: Midhat Smaljovic
DOCKET NO.: 17-33452.001-R-1
PARCEL NO.: 12-28-410-026-0000

The parties of record before the Property Tax Appeal Board are Midhat Smaljovic, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$2,880
IMPR.: \$7,381
TOTAL: \$10,261

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 2017 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 masonry construction with 968 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 5,761 square foot site and is located in Franklin Park, Leyden Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four comparable sales with varying degrees of similarity to the subject. The comparables sold from January 2016 to September 2017 for prices ranging from \$106.81 to \$132.99 per square foot of living area, including land.

The record disclosed that the subject property is an owner-occupied residence based on the address of the property and the appellant's mailing address that was the subject matter of an

appeal before the Property Tax Appeal Board the prior year under Docket Number 16-32633.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$10,261 based on the evidence submitted by the parties. The record also depicts that tax years 2016 and 2017 are within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,012. The subject's assessment reflects a market value of \$122,376 or \$126.42 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Cook County of 11.45% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four comparable sales with varying degrees of similarity to the subject. The comparables sold in either August or December 2016 for prices ranging from \$174.79 to \$245.65 per square foot of living area, including land.

Conclusion of Law

The appellant contends overvaluation as the basis of the appeal. However, the record depicts that the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is presented the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the record depicts a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The subject's 2016 assessment was \$10,261 based on the evidence submitted by the parties. The evidence depicts the subject is an owner-occupied property and that the parcel has not subsequently sold, and the Board's 2016 decision has not been reversed or modified on review. The subject's total 2017 assessment of \$14,012 is greater than the assessment as required by section 16-185 of the Property Tax Code.

Therefore, pursuant to section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of the township equalization, if any.

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: March 16, 2021



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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