



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

APPELLANT: Aleksander Pajic
DOCKET NO.: 19-34638.001-R-1
PARCEL NO.: 09-13-223-010-0000

The parties of record before the Property Tax Appeal Board are Aleksander Pajic, the appellant(s), 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: \$5,859
IMPR.: \$19,000
TOTAL: \$24,859

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 2019 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 63-year-old, one-story, single-family dwelling of frame and masonry construction with 1,120 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 7,560 square foot site located Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of the market value argument, the appellant submitted four sales comparable with varying degrees of similarity to the subject. The appellant did not report the exact proximity of the comparable properties to the subject but disclosed that all the submitted comparable properties had the same neighborhood code as the subject. The comparable properties are described as single-family

dwelling of either masonry or frame and masonry construction. They sold from 2017 to 2018 for prices ranging from \$127.23 to \$237.40 per square foot of living area, including land.

In support of the equity argument, the appellant submitted information on five equity comparable properties with varying degrees of similarities to the subject¹. The comparable properties were located within .04 miles of the subject and had the same neighborhood code as the subject. The comparable properties had improvement assessments ranging from \$13.62 to \$18.12 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$22,977.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$28,718 with an improvement assessment of \$22,859 or \$20.41 per square foot of building area. The total assessment reflects a market value of \$287,180 or \$256.41 per square foot of living area, land included, using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted sales and equity information on four submitted comparable properties. The suggested comparable properties were located either in the same subarea as the subject or within a ¼-mile radius of the subject. The comparable sales occurred from 2018 to 2019 for prices ranging from \$270.83 to \$326.01 per square foot of living area, including land. The comparable properties had improvement assessments that ranged from \$20.72 to \$22.83 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The appellant also 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 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 the appellant has met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of market value to be the appellant's comparable properties #1 through #4. These comparable properties had sale prices ranging from \$148.31 to \$237.40 per square foot of building area, land included. The subject's assessment reflects a market value of \$256.41 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's

¹ The appellant submitted three Section V grid analysis sheets. Each of the sheets were identified as containing comparable sales information. Two of the mislabeled Section V grids contained equity comparable properties. The suggested comparable equity properties from those two grids were considered in the Board's equity assessment analysis.

improvement assessment is not supported. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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: _____

February 18, 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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