



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

APPELLANT: Lejla Mesic  
DOCKET NO.: 19-44384.001-R-1 through 19-44384.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lejla Mesic, 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-44384.001-R-1	12-28-106-046-0000	1,450	2,537	\$3,987
19-44384.002-R-1	12-28-106-050-0000	1,853	10,149	\$12,002

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 two parcels of land with a total square footage of 5,084. They are improved with a 74-year-old, two-story, masonry, single-family dwelling, containing 1,221 square feet of living area. The property is located in Franklin Park, Leyden Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable properties that sold between March 2018 and June 2019 for prices ranging between \$103.37 to \$126.49 per square foot of living area, including land. The comparable sales had single-family dwellings of either masonry or masonry and frame construction, and between 1,277 and 2,092 square feet of living area.

In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with a single-family dwelling of frame or frame and masonry construction. They ranged in size between 1,277 and 1,966 square feet of living area and in improvement assessment between \$7.18 and \$9.07 per square feet of living area.

Appellant also submitted a copy of the board of review's February 29, 2020, written decision reflecting a total assessment for PIN 12-28-106-046-0000 of \$3,987 and a total assessment for PIN 12-28-106-050-0000 of \$12,002. The total assessment for both PINs is \$15,989, which reflects a market value of \$159,890, or \$130.95 per square foot of living area, including land. Based on this evidence, appellant requested a reduction in the subject's assessment to \$13,274.

The board of review submitted its "Board of Review Notes on Appeal" depicting information on one parcel. The subject's total assessment is \$15,989 with an improvement assessment of \$12,686 or \$10.39 per square foot of building area. The subject's total assessment reflects a market value of \$159,890 or \$130.95 per square foot of living area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the current assessment, the board of review submitted four comparables. These comparables are described as two-story, frame or masonry, single-family dwellings. They range: in age from 74 to 126 years; in size from 1,122 to 1,380 square feet of living area; and in improvement assessment from \$8.65 to \$12.55 per square foot of building area. They sold from June 2017 to December 2018 for prices ranging from \$187.69 to \$213.77 per square foot of living area.

### **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 Board finds the best evidence of market value to be appellant's sale comparables #1 and #2 and the board of review's comparables #3 and #4. These properties sold from 2017 to 2019 for prices ranging between \$103.37 and \$201.73 per square foot of living area, including land. The remaining comparables were given less weight due to differences in size or construction. The subject's current assessment reflects a market value of \$130.95 per square foot of living area, including land, which is within the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #3 and #4. These comparables had improvement assessments ranging from \$7.18 to \$12.50 per square foot of living area. The remaining comparables were given less weight due to differences in size or construction. In comparison, the subject's improvement assessment of \$10.39 per square foot of living area is within the range of the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements 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 18, 2023



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

Lejla Mesic, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602