



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

APPELLANT: Mike Pekovic  
DOCKET NO.: 19-51943.001-R-1  
PARCEL NO.: 10-14-119-025-0000

The parties of record before the Property Tax Appeal Board are Mike Pekovic, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:**       \$ 3,874  
**IMPR.:**      \$ 33,871  
**TOTAL:**      \$ 37,745

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a two-story multi-family dwelling of masonry construction. The dwelling is 93 years old. Features of the home include a full finished basement. The property's site is 3,690 square feet, and it is located in Niles Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the Cook County Assessor's records are incorrect in regards to the subject's improvement size. In support of this assertion, the appellant submitted an affidavit, naming the appellant as the affiant, wherein the appellant affied that the subject's improvement size is 2,800 square feet of living area. The appellant also submitted a black and white photograph of a survey of the subject. Many of the measurements on the survey depicted in this

photograph are illegible, including several measurements relative to the subject's improvement size.

The appellant also argues assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables based on the subject's improvement size being 2,800 square feet of living area, and an additional three equity comparables based on the subject's improvement size being 3,733 square feet of living area. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$37,745.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$48,628. The subject property has an improvement assessment of \$44,754. The board of review's evidence states that the subject's improvement size is 3,733 square feet of living area with no further explanation.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and three sale comparables.

In rebuttal, the appellant argued that the board of review has forfeited any argument regarding the subject's improvement size, as the board of review failed to address this argument in the Notes on Appeal. As such, the appellant argued, the Board should grant the appellant's request by default. The appellant also waived the original request for an oral hearing.

### **Conclusion of Law**

The appellant argues that the subject's improvement size is 2,800 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof.

The black and white photograph of the survey of the subject submitted by the appellant does not clearly depict all of the necessary measurements of the subject's improvement. Thus, the subject's improvement size cannot be determined based on this photograph. Additionally, the affidavit submitted by the appellant does not disclose the appellant's methodology in determining the subject's improvement size, and merely states in conclusory terms that "The subject property improvement size is not more than 2,800 square feet of living area." As such, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's improvement size is 2,800 square feet of living area. Thus, the Board finds that the subject's improvement size is 3,733 square feet of living area, which reflects an improvement assessment of \$11.99 per square foot of living area.

The taxpayer 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 proven 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 appellant did meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #9, #10, and #11, and all of the board of review's equity comparables. These equity comparables had improvement assessments ranging from \$8.07 to \$11.26 per square foot of living area. The subject's improvement assessment of \$11.99 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment to the assessment requested by the appellant is warranted.

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 16, 2024



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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