FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gordana Niketic
DOCKET NO.: 20-49894.001-R-1
PARCEL NO.: 04-25-112-008-0000

The parties of record before the Property Tax Appeal Board are Gordana Niketic, the appellant(s), by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:

LAND:	$25,492
IMPR.:	$115,314
TOTAL:	$140,806

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 2022 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 16-year-old two-story single-family dwelling of masonry construction with 6,000 square feet of living area. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces and a three-car garage. The property has a 24,871 square foot site located in Glenview within Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submitted four equity comparables in support of this claim. The appellant asserts that all selected comparables are located within the same neighborhood code as the subject property; however, although the PTAB comparable grid requires disclosure of each comparable's proximity to the subject, the appellant reported all distances as "unknown." The property index cards submitted by the appellant indicate that each comparable is located within the City of Northfield.

The appellant's comparables are classified as Class 2-09, two-story masonry or frame-and-masonry single-family residences containing between 4,654 and 6,394 square feet of living area. Their reported ages are 34, 44, 40, and 84 years. Each comparable includes either a partial or full basement with a finished recreation room. Improvement assessments for these properties range from $14.50 to $19.08 per square foot of living area. Based on this evidence, the appellant requests that the subject property's total assessment be reduced to $114,052.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of $140,314 for the subject property, including an improvement assessment of $115,314, or $19.22 per square foot of living area. In support of the assessed value, the Board of Review provided three equity comparables with varying degrees of similarity to the subject. Each comparable is a two-story masonry single-family residence located within the same subarea and within a one-quarter-mile radius of the subject property. All comparables share the same neighborhood code as the subject. Improvement assessments for these Board of Review comparables range from $18.93 to $22.65 per square foot of living area.

The Board of Review asserts that these comparable properties demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties and therefore requests confirmation of the existing assessment.

Conclusion of Law

The appellant alleges that the subject property is inequitably assessed and bears the burden of proving this claim by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Under §1910.65(b), the appellant must submit assessment documentation for at least three comparable properties that are similar, proximate, and free of significant physical differences.

After reviewing the record, the Board finds that the appellant has not met this burden. Although the appellant's comparables share the same classification and neighborhood code as the subject, they are located in a different municipality and exhibit substantial variations in age and square footage. These differences materially limit their usefulness in an equity analysis.

The property index cards submitted by the appellant show that the comparables are located in Northfield, whereas the subject property is in Glenview. Municipal boundaries typically correspond with differing zoning regulations, municipal services, tax structures, and market influences. Without evidence of actual proximity, the Board cannot determine whether the comparables are situated within a market area analogous to the subjects.

The PTAB comparable grid requires disclosure of each comparable's distance from the subject property. The appellant listed all distances as "unknown," providing no essential proximity information. This omission is particularly significant because the comparables are located in a different municipality than the subject property, raising additional concerns regarding differing market influences, zoning, and municipal services. Without reliable distance data, especially where the comparables are outside the subject's municipality, a meaningful equity analysis cannot be conducted.

Given the absence of proximity evidence, the comparables' location in a different municipality, and their significant physical differences from the subject, the Board assigns diminished weight to the appellant's submissions. Although the Board of Review's evidence does not independently justify confirming the assessment, the appellant nonetheless bears the burden of proving inequity and has not done so. The record does not establish a reliable assessment equity range.

Accordingly, the Board finds that the appellant has failed to demonstrate, by clear and convincing evidence, that the subject property is inequitably assessed. The request for a reduction is denied.

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:

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: September 15, 2026

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 <u>PETITION AND EVIDENCE</u> 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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