



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

APPELLANT: Mehmed Vulic, Vulic Holdings
DOCKET NO.: 21-31090.001-R-1
PARCEL NO.: 16-16-118-024-0000

The parties of record before the Property Tax Appeal Board are Mehmed Vulic, Vulic Holdings, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$6,045
IMPR.: \$17,175
TOTAL: \$23,220

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 2021 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 4,650 square foot parcel of land improved with two improvements. Improvement #1 is a 110-year-old, two-story, single-family dwelling of frame construction with 1,500 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. Improvement #2 is a single-family, one-story residence with 750 square feet of living area. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables for improvement #1. All were improved with a two-story, single-family dwelling with a full basement and a two-car garage. The improvements ranged in age from 113 to 116 years; in size from 1,352 to 1,572

square feet of living area; and in improvement assessment from \$6.08 to \$9.32 per square foot of living area. Based on this evidence the appellant is requesting an assessment for the subject of \$16,950.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,220. The subject property has an improvement assessment of \$17,175 or \$11.45 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for improvement #1. All were improved with a two-story, single-family dwelling of either frame or frame and masonry construction. The improvements ranged in age from 71 to 118 years; in size between 1,608 and 2,070 square feet of living area; and in improvement assessment from \$11.63 to \$13.90 per square foot of living area. All of the comparables were within the same subarea, while three were within a quarter mile of the subject property.

While the board of review did not submit separate comparables for improvement #2, it did submit in its "Board of Review Notes on Appeal" information that the total for square footage for both improvements is contains 2,250 square feet of living area and that improvement #1 is classified as a class 2-05 property while improvement #2 is classified as a class 2-02 property.

In written rebuttal, the appellant argued that the board of review's failure to respond or object to their comparables should be interpreted as acceptance. Additionally, appellant argues the board of review's four suggested comparable properties should be given less weight because they were too dissimilar to the subject property and contained inaccuracies. In support of this argument the intervenor submitted a grid highlighting the dissimilar characteristics. The intervenor reaffirmed the request to deny an assessment reduction.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With regard to improvement #1 the Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 and the board of review comparable #1. These comparables had improvement assessments that ranged from \$6.08 to \$11.63 per square foot of living area. The subject's improvement assessment of \$11.45 per square foot of living area falls within the range established by the best comparables in this record.

Like the subject property, these comparables are each improved with a two-story, single-family residence with a full basement, no central air conditioning, and a two-car garage. The dwellings on these comparables have living areas that are similar in size to the subject property's living area. These comparables are within the same subarea and neighborhood code, while one is within a quarter mile of the subject. 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 assessment is not justified.

With regard to improvement #2 neither the board of review nor the appellant submitted any comparables. As such, the Board finds that the appellant did not meet the burden of clear and convincing evidence, as there is no range of comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Mehmed Vulic, Vulic Holdings, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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