



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

APPELLANT: Nebojsa Niketic  
DOCKET NO.: 21-50393.001-R-1  
PARCEL NO.: 13-14-311-028-0000

The parties of record before the Property Tax Appeal Board are Nebojsa Niketic, the appellant, by attorney Noah J. Schmidt, 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:** \$15,625  
**IMPR.:** \$50,664  
**TOTAL:** \$66,289

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.

**Preliminary Matter**

In a brief, appellant's counsel acknowledged the presence of two apartment buildings on the subject parcel. To further address the two buildings, the appellant submitted two grid analyses, identified respectively, as "Line Item #2 Comps" (hereinafter Building #1) and "Line Item #3 Comps" (hereinafter Building #2). However, in each description of the "subject" building, the appellant set forth an identical building size of 2,640 square feet of gross building area resulting in an improvement assessment of \$19.19 per square foot of gross building area when applied to the total improvement assessment of the subject parcel of \$50,664. There was no documentary evidence to support the respective identical building sizes provided by the appellant and the uniformity analysis of the brief sets forth building sizes of 2,640 and 2,010 square feet of gross building area, respectively, in separate charts in the document.

In response to the appeal, the board of review in a memorandum identified the size and assessment errors in appellant's analyses of the two buildings. As presented by the board of review, the parcel's total improvement assessment is \$50,664 consisting of Improvement #1 (hereinafter Building #1) with 2,640 square feet of gross building area and an assessment of \$30,122 or \$11.41 per square foot of gross building area and Improvement #2 (hereinafter Building #2) with 2,010 square feet of gross building area and an assessment of \$20,542 or \$10.22 per square foot of gross building area. In support of the respective building sizes, the board of review provided computer printouts of "dwelling characteristics" for each building on the subject parcel.

As the appellant's brief confirms much of the foregoing data of two apartment buildings but erred in the respective Sec. V grid analyses concerning the subject apartment buildings and as the appellant failed to refute the board of review assertions, the Property Tax Appeal Board will undertake an analysis of the two apartment buildings as described by the board of review and confirmed by the respective "dwelling characteristics" sheets for purposes of this decision.

### **Findings of Fact**

The subject property is improved with two apartment buildings each of which are approximately 110 years old. Building #1 is a two-story multi-family building of masonry exterior construction with 2,640 square feet of gross building area and a concrete slab foundation. Building #2 is a two-story multi-family building of masonry exterior construction with 2,010 square feet of gross building area and a concrete slab foundation. The property is located in Chicago, Jefferson Township, Cook County and classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement(s) as the basis of the appeal. In support of this argument, the appellant submitted two grids along with property search detail sheets for each comparable as to the two apartment buildings.

#### **Building #1**

The comparables are located in the same neighborhood code as the subject and consist of class 2-11 two-story buildings of frame or frame and masonry exterior construction. The buildings range in age from 107 to 119 years old and range in size from 2,475 to 2,645 square feet of gross building area. The underlying characteristics sheets for comparables #3, #4 and #5 each depict the building has no apartments. Each comparable has a full basement finished with either a recreation room or an apartment. Four comparables each have a two-car garage. The comparables have improvement assessments ranging from \$18,580 to \$20,392 or from \$7.02 to \$7.81 per square foot of gross building area. Based on this evidence in the brief, the appellant requested a reduced improvement assessment of \$20,407 or \$7.73 per square foot of gross building area for Building #1.

#### **Building #2**

As to Building #2, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-11 1.5-story or 2-

story buildings of frame or masonry exterior construction which range in age from 107 to 134 years old. The comparables range in size from 1,853 to 2,159 square feet of gross building area. The underlying characteristics sheets for comparables #4 and #5 each depict the building has no apartments. Three comparables have full basements, one of which is finished with a recreation room. Comparables #4 and #5 each have concrete slab foundations. Four comparables each have a two-car garage. The comparables have improvement assessments ranging from \$12,771 to \$16,248 or from \$6.52 to \$7.68 per square foot of gross building area. Based on this evidence in the brief, the appellant requested a reduced improvement assessment of \$14,954 or \$7.44 per square foot of gross building area for Building #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,289. The subject property has a combined improvement assessment of \$50,664 which reflects an improvement assessment for Building #1 of \$30,122 or \$11.41 per square foot of gross building area and an improvement assessment for Building #2 of \$20,542 or \$10.22 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted two grid analyses each with information on four equity comparables with respect to each building.

#### *Building #1*

The comparables are located in the same neighborhood code as the subject and consist of class 2-11 two-story buildings of frame or masonry exterior construction which range in age from 97 to 108 years old. The comparables range in size from 2,496 to 2,592 square feet of gross building area. Each comparable has a full basement, one of which is finished with an apartment. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$30,375 to \$33,565 or from \$12.16 to \$12.95 per square foot of gross building area.

#### *Building #2*

The comparables are located in the same neighborhood code as the subject and consist of either class 2-05 or 2-11 two-story buildings of frame exterior construction which range in age from 113 to 118 years old. The comparables range in size from 1,788 to 2,168 square feet of gross building area. Each comparable has a full unfinished basement and comparables #1 and #2 each have central air conditioning. Three comparables have two-car garages. The comparables have improvement assessments ranging from \$28,250 to \$31,375 or from \$13.64 to \$16.36 per square foot of gross building area.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

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 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to Building #1, the parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #3, #4 and #5, as the underlying descriptions indicate, despite being class 2-11 properties, the buildings do not have any apartments and thus appear to have a use different than the subject property and other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with the board of review comparables, which are similar to the subject in location, classification, use, building size and some features. Each of these comparables necessitate downward adjustments for their basement foundation, some with finished area, when compared to the subject's slab foundation. Adjustments are also necessary to each of the comparables for differences in age when compared to the subject. The best comparables in the record have improvement assessments ranging from \$18,580 to \$33,565 or from \$7.02 to \$12.95 per square foot of gross building area. Building #1's improvement assessment of \$30,122 or \$11.41 per square foot of gross building area falls within the range established by the best comparables both in terms of overall improvement assessment and on a per-square-foot of gross building area basis, which the Board finds to be logical given the necessary adjustments to the best comparables for differences in age, basement and/or finished basement area.

As to Building #2, the parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #4 and #5, as the underlying descriptions indicate, despite being class 2-11 properties, the buildings do not have any apartments and thus appear to have a use different than the subject property and other comparables in the record. The Board has given reduced weight to board of review comparable #4, due to its class 2-05 designation differing from the subject and also its significantly smaller building size when compared to the subject and other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 along with board of review comparables #1, #2 and #3, which are more similar to the subject in location, classification, use, building size and some features. Each of these comparables necessitate downward adjustments for their basement foundation, some with finished area, when compared to the subject's slab foundation. Adjustments are also necessary to each of the comparables for differences in age when compared to the subject and two comparables necessitate downward adjustments for central air conditioning which is not a feature of the subject. These comparables have improvement assessments ranging from \$12,771 to \$31,375 or from \$6.52 to \$15.27 per square foot of gross building area. Building #2's improvement assessment of \$20,542 or \$10.22 per square foot of gross building area falls within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of gross building area basis, which the Board finds to be

logical given the necessary adjustments to the best comparables for differences in age, basement and/or finished basement area along with air conditioning amenity.

In conclusion, 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 assessment 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: \_\_\_\_\_

January 21, 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

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