



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

APPELLANT: Kijana Seferovic
DOCKET NO.: 21-50417.001-R-1
PARCEL NO.: 13-03-205-013-0000

The parties of record before the Property Tax Appeal Board are Kijana Seferovic, the appellant, by attorney Ciarra 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: \$10,230
IMPR.: \$52,766
TOTAL: \$62,996

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 is improved with a two-story dwelling of masonry exterior construction with 2,444 square feet of living area. The dwelling is approximately 16 years old. Features include a full basement with finished area, 3½ bathrooms, central air conditioning, and a two-car garage. The property has a 4,092 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted information on five comparables¹ along with underlying property characteristics sheets for each property. The comparables are located in the same neighborhood code as the subject. The comparables consist

¹ For ease of reference, the Board has renumbered the last comparable as comparable #5.

of class 2-78 two-story dwellings of frame and masonry exterior construction ranging in size from 2,092 to 2,349 square feet of living area. The homes are either 42 or 45 years old. Despite the grid analysis in Sec. V that the basements and finished area are “unknown,” the attached sheets depict each comparable has a full basement, four of which are finished. Features include 2½ bathrooms, central air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$23,975 to \$26,060 or either \$11.09 or \$11.53 per square foot of living area.

Based on this evidence the appellant requested the subject’s improvement assessment be reduced to \$28,179 or \$11.53 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,996. The subject property has an improvement assessment of \$52,766 or \$21.59 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 located within the same neighborhood code and within ¼ of a mile from the subject. The comparables are improved with class 2-78 two-story dwellings of frame or masonry exterior construction that range in size from 2,653 to 2,887 square feet of living area. The comparables range in age from 4 to 14 years old. Features include full basements with finished area, 3½ bathrooms, central air conditioning, and a two-car garage. Three comparables have one or two fireplaces. The comparables have improvement assessments ranging from \$57,687 to \$74,507 or from \$21.74 to \$25.81 per square foot of living area.

Based on this evidence, the board of review requested that the subject’s assessment be confirmed.

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.

The parties submitted a total of nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant’s comparables along with board of review comparable #4, due to significant differences in age and/or dwelling size when compared to the subject with size differences ranging from approximately 12% to 18%.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #3, which are each similar to the subject in location, age, design, bathroom count, foundation and basement finished along with air conditioning and garage amenities. The

comparables are each 9% larger than the subject dwelling and require adjustments to make them more equivalent to the subject and downward adjustments are necessary to the properties for fireplace amenities that are not a feature of the subject. These three comparables have improvement assessments of \$57,687 or \$58,770 or either \$21.74 or \$22.06 per square foot of living area. The subject's improvement assessment of \$52,766 or \$21.59 per square foot of living area falls below the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

Based on this record and after considering appropriate adjustments to the comparables for differences in comparison to 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.

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

AGENCY

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