



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

APPELLANT: Mary Markovic
DOCKET NO.: 22-49891.001-R-1
PARCEL NO.: 10-30-326-023-0000

The parties of record before the Property Tax Appeal Board are Mary Markovic, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$6,476
IMPR.: \$59,523
TOTAL: \$65,999

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 two-story multi-family building of masonry exterior construction with 4,897 square feet of gross building area. The building is approximately 58 years old. Features of the building include a full basement and 5 full bathrooms. The property has a 4,982 square foot site and is located in Niles, 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven comparables that are located within a different assessment neighborhood and city than the subject and from approximately 3.23 to 3.9 miles from the subject property. The comparables consist of class 2-11, two-story or three-story multi-family buildings of masonry exterior construction ranging in

size from 4,683 to 4,972 square feet of gross building area. The buildings are from 48 to 96 years old. Three comparables have slab foundations, and four comparables have full basements. Each comparable has from 2 to 6 full bathrooms and from 2-car to a 3-car garage. Two comparables have 1 or 2 half bathrooms, four comparables each have central air conditioning, and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$48,768 to \$58,409 or from \$10.04 to \$11.85 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$65,999. The subject property has an improvement assessment of \$59,523 or \$12.15 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located within the subject's same city and approximately ¼ of a mile of the subject property. Comparables #1, #2 and #4 are located with same assessment neighborhood as the subject property. The comparables consist of class 2-11, two-story multi-family buildings of masonry exterior construction ranging in size from 2,661 to 4,021 square feet of gross building area. The buildings are from 34 to 63 years old. The comparables have full basements and either 2 or 3 full and 2 half bathrooms or 6 full bathrooms. One comparable has central air conditioning and two fireplaces, and three comparables have either a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$40,628 to \$52,175 or from \$12.64 to \$15.27 per square foot of gross building area. The board of review contends the comparables are very close to subject in age, construction, "BSF" and proximity. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant compared the different age and/or living area between the subject property and the board of review comparables.

Conclusion of Law

The appellant 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 eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 that are located within a different assessment neighborhood and/or city than the subject; moreover, the appellant's comparables are located over 3 miles from the subject property. Furthermore, five of these comparables significantly differ from the subject in design, age, building size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #4 which are located within the same assessment neighborhood and city as the subject and approximately ¼ of a mile of the subject. These comparables are overall most similar to the subject in design, age, and foundation type but still require adjustments for varying degrees of similarity in their 18% to 20% smaller building sizes, bathroom counts, and/or presence of a garage amenity. These three comparables have improvement assessments ranging from \$49,351 to \$52,175 or for \$12.64 and \$12.98 per square foot of gross building area. The subject's improvement assessment of \$59,523 or \$12.15 per square foot of gross building area falls above the best comparables in the record on an overall improvement assessment basis and below these comparables on a per-square-foot basis which is logical the subject's larger building size. After considering the economies of scale and adjustments to the best comparables for differences when compared 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: _____

December 23, 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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