



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

APPELLANT: Anka Lucic
DOCKET NO.: 22-56128.001-R-1
PARCEL NO.: 04-35-107-059-0000

The parties of record before the Property Tax Appeal Board are Anka Lucic, the appellant(s), by attorney Glenn Guttman, of Rieff Schramm Kanter & Guttman 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: \$10,000
IMPR.: \$56,717
TOTAL: \$66,717

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 dwelling of masonry construction with 2,139 square feet of living area. The dwelling was 15 years old. Features of the home include a full basement, central air conditioning, a fireplace, and a 2.5-car garage. The property has a 5,795 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on two class 2-95 comparable sales properties which sold from June 2020 to February 2021 for sales prices of \$380,000 and \$605,000 or for \$191.53 and \$282.84 per square foot of living area, land included in the sales prices. These properties were located on the same block as the subject, were 15 or 29 years old, and had 1,984 or 2,139 square

feet of living area. Appellant submitted sales information for a neighboring property and affidavits concerning that property and sale. The appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,716. The record includes the Cook County Board of review 2022 Assessed Valuations decision which indicates that the total assessment for the subject property is \$66,717 and the Board relies on that decision. This reflects a market value of subject property of \$667,170 or \$311.91 per square foot of living area, land included, when applying the level of assessment for class two property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales properties which sold from September 2019 to August 2022 for sales prices from \$283,000 to \$570,000 or from \$314.57 to \$385.09 per square foot of living area, land included in the sales prices. These properties were located within a 1/4-mile radius of the subject, were 15 or 59 years old, and had from 805 to 1,1812 square feet of living area. The board of review requested that the appeal be dismissed because the appellant only offered two comparable sales properties. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The board of review requested that the appeal be dismissed because the appellant only offered two comparable sales properties. The Board will consider the evidence offered by the parties and give the evidence its appropriate weight. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and board of review's comparable #4. These comparables sold for prices ranging from \$191.53 to \$314.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$311.91 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: _____

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 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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