



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

APPELLANT: Djemal Uglijanin
DOCKET NO.: 23-22050.001-R-1
PARCEL NO.: 22-26-401-036-0000

The parties of record before the Property Tax Appeal Board are Djemal Uglijanin, the appellant(s), by attorney Michael R. O'Malley, 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 **A Reduction** 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: \$7,847
IMPR.: \$35,953
TOTAL: \$43,800

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 2023 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 building of masonry construction, approximately twenty-nine years-old. The building contains 4,234 square feet of living area on a 44,843 square foot site in Lemont, Lemont Township, Cook County. The subject is classified as 2-08 under the Cook County Real Property Assessment Classification Ordinance. Features of the property include two full bathrooms and one half bathroom, a full basement and a three-car garage.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the petition stating that the property was purchased on March 31, 2020 for a price of \$438,000 or \$103.45 per square foot. The appellant indicates that the buyer and seller were not related, the property was sold through a realtor, was advertised on the multiple listing service for an unknown period of time. The appellant also submitted the settlement statement

showing attorney fees paid to the buyer's attorney and to the seller's attorney. In addition, the appellant submitted a 2017 assessment ratio document.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$68,999 which reflects a market value of \$689,990 or \$162.96 per square foot of building area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four sales comparables. These comparables are described as two-story masonry or frame and masonry dwellings containing from 4,266 to 1,953 square feet of building area. They sold from February 2, 2021 to November 22, 2021, for prices ranging from \$685,000 to \$977,000 or \$147.03 to \$229.02 per square foot of building area. The record is silent on the proximity of the sales comparables to the subject property.

Conclusion of Law

The appellant contends that 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 proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant *did meet* this burden of proof.

The Board finds that the best evidence of market value to be the March 31, 2020 sale of the subject property for a price of \$438,000. The board of review has not refuted the arms-length nature of the sale which did not occur between family members, was transacted through a broker with each party represented by their own attorney and was advertised for sale with the multiple listing service. The comparable sales offered by the board of review are of an unknown proximity to the subject property. The property identification numbers indicate that none of the comparable sales are in the same sub-area as the subject property. The board of review's comparables are therefore accorded less weight. The Board gives no weight to the appellant's assessment ratio argument as it is incorrect and unsupported. Based on this record the Board finds that the subject property had a market value of \$438,000. The Board finds that the market value established by the purchase price is below the assessment and therefore a reduction in the subject's assessment *is* appropriate.

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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