



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

APPELLANT: Bojan Vulevic & Sanja Raskovic-Vulevic
DOCKET NO.: 23-29258.001-R-1
PARCEL NO.: 09-26-320-020-0000

The parties of record before the Property Tax Appeal Board are Bojan Vulevic & Sanja Raskovic-Vulevic, the appellant(s); 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: \$8,125
IMPR.: \$45,507
TOTAL: \$53,632

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 dwelling of frame and masonry construction with some stucco exterior¹ with 2,531 square feet of living area. The dwelling is approximately 20 years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 6,250 square foot site and is located in Park Ridge, Maine 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 as the basis of the appeal. In support of this argument the appellant submitted information on four class 2-78 equity comparable properties with varying degrees of similarities to the subject which are located within a one-mile radius of the subject. The improvements ranged: in age from 24 to 36 years; in size from 2,914 to 3,542

¹ Appellant submits that the dwelling is of brick, frame, and stucco exterior construction. Board of review submits that the dwelling is of frame and masonry exterior construction.

square feet of living area; and in improvement assessment from \$16.01 to \$16.98 per square foot of living area. Appellant submits 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 \$53,632. The subject property has an improvement assessment of \$45,507 or \$17.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four class 2-78 equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements ranged: in age from 11 to 17 years; in size from 2,580 to 2,817 square feet of living area; and in improvement assessment from \$22.08 to \$24.45 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

This matter was scheduled for a hearing on June 11, 2025. The appellant testified that the comparables suggested by the board of review were not similar to the subject property by virtue of age, exterior construction, and amenities. Appellant indicated that the subject's age was misrepresented by the board of review, that the improvement was 20 years old and not 24 years old, and that this factor had been appealed to the Assessor. Appellant submitted that the subject property is of brick, frame, and stucco construction and exterior and that the board of review is incorrect in describing it as of frame and masonry exterior. In testimony the appellant related that the board of review comparables are similar to the subject property in size and proximity but there are characteristics that distinguish these comparables from the subject. Appellant indicated that board of review comparable #2 was not accurately described and it had more bathrooms than related in the board of review's grid. The board of review representative testified that there is no evidence in the record to dispute the accuracy of the board's comparables as to age, construction, or amenities.

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 Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003). 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 finds the best evidence of assessment equity to be appellant's comparables #1 and #3 and board of review's comparable #1. Appellant said the age of the subject is 24 years and not

20 years as the board of review described. Appellant related that this factor is under appeal at the office of the Assessor. No evidence of any age of the subject was offered by the appellant. Appellant related that the construction of the subject is brick, frame, and stucco disputing the board of review's description of frame and masonry. The Board finds that these descriptions are similar. Appellant submitted that comparable #2 of the board of review is incorrectly described in the board of review's evidence. Board of review related that there is no evidence in the record to dispute the description of this comparable. Appellant's comparables #1 and #3 were similar to the subject in age, full basement, bathrooms, central air conditioning, and two-car garage. Both of these comparables have more square feet of living area than the subject. Board of review's comparable #1 was similar to the subject in age, full basement, central air conditioning, and two-car garage. This comparable had more square feet of living area than the subject. This comparable had one full bathroom more than the subject. These comparable properties were similar to the subject and had improvement assessments that ranged from \$16.01 to \$22.08 per square foot of living area. The subject's improvement assessment of \$17.98 per square foot of living area falls within the range established by the best comparable properties in this record. 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: _____

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

AGENCY

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