



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tatjana Pavlovic
DOCKET NO.: 23-51256.001-R-1
PARCEL NO.: 18-20-204-018-0000

The parties of record before the Property Tax Appeal Board are Tatjana Pavlovic, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 **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: \$20,130
IMPR.: \$71,500
TOTAL: \$91,630

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 owner-occupied property consists of a two-story dwelling of masonry construction with 4,015 square feet of living area. The subject site is an irregular-shaped site that measures 53,326 square feet or 1.16-acres. The dwelling is approximately nine years old. Features of the home include a full basement, central air conditioning, a fireplace and a three-car garage. The property has is in Countryside, Lyons Township, Cook County. The property is a class 2 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 an appraisal estimating the subject property had a market value of \$715,000 as of 01/01/2023. The appraisal was prepared by Paul K. Moy a certified residential real estate appraiser. The appraiser reported a site visit. The appraisal developed one of three traditional approaches to value: sales comparison approach. Under the sales comparison approach, the appraiser examined six sales comparable properties that sold in 2021 and 2022. The appraiser

adjusted the comparable properties from the subject, such as site size, quality of construction, condition, room count, dwelling size, basement finish, fireplace count, garage size, and other amenities to calculate adjusted sale prices. In addition, the appellant submitted a summary letter, residential appraisal report, sale documents, and color photographs of the interior and exterior of the subject. Based on all the evidence at his disposal the appraiser opined a market value of \$715,000 as of 01/01/2023, for the subject property

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,999. The subject's assessment reflects a market value of \$1,099,990 or \$22.38 per square foot of living area using the Cook County Real Estate Classification Ordinance level of assessment for a class 2 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 on four sales/equity comparables.

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 *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be *the appraisal submitted by the appellant*. The appraisal submitted on the subject property was prepared by an MAI designated appraiser and included adjustments based on experience and expertise, whereas the board of review submitted four comparable sale properties that contained unadjusted raw sales figures. The subject's assessment reflects a market value of \$898,690 which is above the appraised value. The Board finds the market value of the subject property is \$715,000 as of the assessment date at issue.

Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)

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: _____

October 20, 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 9-215 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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APPELLANT

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