FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ursula Djurickovic
DOCKET NO.: 23-52056.001-R-1
PARCEL NO.: 18-18-302-019-0000

The parties of record before the Property Tax Appeal Board are Ursula Djurickovic, 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 ***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:	$18,185
IMPR.:	$52,021
TOTAL:	$70,206

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 22,043 square foot site. It is improved with a 44-year-old, one-story, single-family dwelling of masonry construction with 2,208 square feet of living area. The property is located in Burr Ridge, Lyons Township, Cook County, and is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its market value argument, appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on February 2, 2021, for $527,000, the sale did not occur between family members, was sold by owner, and was not advertised for sale. Appellant also submitted copies of the real estate sales contract and the ALTA Settlement Statement indicating the subject property sold on February 2, 2021, for

$527,000. The Settlement Statement reflects the borrower's address, the seller's address, and the subject property address are the same.

In support of its inequity argument, the appellant submitted information on five suggested equity comparables. Each comparable was improved with either a one-story or a one-and-one-half-story, single-family residence, of either frame, masonry, or frame and masonry construction. The comparables ranged: between 2,369 and 2,953 square feet of living area; in assessment between $13.86 and $19.92 per square foot of living area; and in age between 19 and 82 years old. The appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of $70,206. Based on this evidence, the appellant requested a reduction in the subject's assessment to $52,700

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation assessment for the subject of $70,206 and an improvement assessment of $52,024, or $23.56 per square foot of living area. The valuation assessment reflects a market value of $702,060, or $317.96 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. The board of review included information in its grid analysis indicating the subject property sold in February of 2021 for $527,000.

In support of its contention of the correct assessment, the board of review submitted information on six suggested comparables. Each of the comparable properties was improved with a one-story, single-family residence of frame construction. The comparables ranged: from 2,276 to 2,436 square feet of living area; from 1 to 7 years of age; and in assessment between $31.00 and $41.52 per square foot of living area. They sold between August of 2020 and May of 2023 for prices ranging from $714,900 to $1,050,000, or from $314.10 to $431.03 per square foot of living area.

Conclusion of Law

The appellant contends overvaluation and assessment inequity as the bases of the appeal.

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 finds the best evidence of market value to be *the board of review's comparable sales #1, #2, and #3.* These comparables sold between January of 2022 and May of 2023 for prices ranging from $323.74 to $431.03 per square foot of living area, including land. They were most similar to the subject property in location, construction, and/or had sales dates closest to the lien year in the instant appeal. The evidence of the sale of the subject property is insufficient to prove the sale was an arm's length transaction by a preponderance of the evidence. In particular, the appellant indicates in its Appeal Form that the subject property was not advertised for sale on the open market and no real estate brokers were involved. The Board finds the subject property was not advertised for sale on the open market and does not meet one of the key fundamental elements of an arms-length transaction and thus, is less likely to be indicative of the subject's market value as of the January 1, 2023, assessment date. In addition, the Board notes the buyer has the same residence address as the seller and the subject property bringing into question the independent nature of the relationship between buyer and seller that is required in an arm's length transaction. The subject's assessment reflects a market value of $317.96 per square foot of living area, including land, which is below 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 on the basis of overvaluation *is not* justified.

The appellant also 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 PTAB finds the appellant *has not met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The PTAB finds the best evidence of assessment equity to be *the appellant's comparable #3 and the board of review's comparables #2, #5, and #6*. These comparables had improvement assessments that ranged from $19.12 to $34.85 per square foot of living area. The subject's improvement assessment of $23.56 per square foot of living area falls *within* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the PTAB finds the subject's improvement assessment is supported. The PTAB finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request *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:

<u>C E R T I F I C A T I O N</u>

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: July 21, 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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