



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

APPELLANT: Zerina Beslagic  
DOCKET NO.: 19-40738.001-R-1 through 19-40738.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Zerina Beslagic, the appellant, by attorney Ellen G. Berkshire, of Verros Berkshire in Oakbrook Terrace; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-40738.001-R-1	13-08-400-012-0000	4,495	24,196	\$28,691
19-40738.002-R-1	13-08-400-013-0000	4,495	24,196	\$28,691

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 2019 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 two parcels improved with a two-story dwelling of masonry exterior construction with 2,855 square feet of living area. The dwelling is approximately 67 years old. Features of the dwelling include a finished basement and a two-car garage. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same neighborhood code as the subject and from .5 of a mile to 5.5 miles from the subject property. The comparables are improved with class 2-06 dwellings of masonry exterior construction ranging in size from 2,371 to 2,658 square feet of living area. The dwellings range in age from 65 to 104 years old. One comparable has a concrete slab

foundation, and three comparables have basements, one of which has finished area. Each comparable has either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$24,536 to \$39,137 or from \$9.81 to \$15.81 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$19,671 for each of the two parcels resulting in a combined improvement assessment of \$39,342 or \$13.78 per square foot of living area.

The appellant's provided a copy of the final decision of the Cook County Board of Review for the 2019 tax year disclosing a total assessment of \$28,691 for each of subject's two parcels. The appellant's evidence disclosed an improvement assessment of \$24,196 for each of the two parcels for a combined improvement assessment of \$48,392 or \$16.95 (rounded) per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel but repeated the description of the subject dwelling for the second parcel as comparable #1 within the board of review's grid analysis. In support of the assessment the board of review submitted information on two comparables located within the same neighborhood code as the subject. The comparables are also located on the same block or .25 of a mile from the subject. The comparables are improved with class 2-06 dwellings of masonry exterior construction with 2,267 or 2,561 square feet of living area. The dwellings are either 68 or 71 years old. Each comparable has an unfinished basement and a two-car garage. One comparable has central air conditioning and one fireplace. The comparables have improvement assessments of \$39,883 and \$40,669 or \$17.59 and \$15.88 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on overvaluation is not warranted.

The parties submitted a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size, age, foundation type, and/or location of more than a mile away from the subject property.

The Board finds the best evidence of assessment equity to be the board of review comparables #2 and #3. These comparables are more similar to the subject in location, age, and foundation type, except for their unfinished basement areas. These two comparables have improvement assessments of \$39,883 and \$40,669 or \$17.59 and \$15.88 per square foot of living area, respectively. The subject's combined improvement assessment of \$48,392 or \$16.95 per square foot of living area falls above the improvement assessment of the two best comparables in this

record on an overall basis and between the two best comparables on a per square foot basis. However, the subject's higher improvement assessment is logical when considering the subject's larger dwelling size and finished basement area. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, 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.



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Chairman



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Member



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Member



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Member

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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 19, 2023



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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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