



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

APPELLANT: Mikkie Miller
DOCKET NO.: 17-26351.001-R-1
PARCEL NO.: 14-29-110-013-0000

The parties of record before the Property Tax Appeal Board are Mikkie Miller, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$16,875
IMPR.: \$73,760
TOTAL: \$90,635

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 2017 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 exterior construction with 2,374 square feet of living area. The dwelling is approximately 28 years old. Features include a full basement with finished area, central air conditioning, one fireplace, and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales which are located within the same neighborhood code as the subject property. The comparables are improved with similar class 2-78 dwellings of stucco or frame exterior construction ranging in size from 2,398 to 2,889 square feet of living area. The dwellings are 1 or 28 years old and have full finished basements.

Each comparable has central air conditioning, one or two fireplaces, and a two-car garage. The comparables have sale dates of June 2015 or May 2016 for prices of \$650,000 and \$839,500 or from \$224.99 to \$350.08 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$64,023.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,635. The subject's assessment reflects a market value of \$906,350 or \$381.78 per square foot of living area, land included, when applying the level of assessment for 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 information on four comparable sales which are located within the same neighborhood code as the subject. One comparable is also located within the same block as the subject. The comparables are improved with class 2-78, two-story dwellings of frame or masonry exterior construction ranging in size from 2,142 to 2,484 square feet of living area. The dwellings are 18 or 19 years old. Features include partial or full finished basements, central air conditioning, and a two-car garage. Three comparable have from one to four fireplaces. The comparables have sale dates ranging from March 2015 through May 2017 for prices ranging from \$975,000 to \$1,232,500 or from \$455.18 to \$550.22 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 due to the dwellings' significantly newer ages and larger dwelling sizes when compared to the subject. The board also gives less weight to the appellant's comparable #2 and the board of review comparable #4 that sold in March and June 2015, which is less probative of the subject's real estate market as of the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value in the record to be the appellant's comparable #1 as well as the board of review comparables #1 through #3. These four comparables are similar to the subject in location, design, age, dwelling size, and other features. In addition, these comparables sold proximate in time to the January 1, 2017 assessment date at issue. These four comparables sold from April 2016 through May 2017 for prices ranging from \$839,500 to \$1,232,500 or from \$350.08 to \$550.22 per square foot of living area, including land. The subject's assessment reflects a market value of \$906,350 or \$381.78 per square foot of living area, including land, which is within the range of the best comparables in this record. Based on this evidence, the Board finds 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: April 20, 2021



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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