



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

APPELLANT: Krystal McMiller  
DOCKET NO.: 19-38172.001-R-1  
PARCEL NO.: 17-18-105-009-0000

The parties of record before the Property Tax Appeal Board are Krystal McMiller, the appellant; 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:** \$11,369  
**IMPR.:** \$51,648  
**TOTAL:** \$63,017

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 a 135-year-old, two-story, multi-family residential building of masonry construction with 3,074 square feet of building area. Features of the building include a full basement and a two-car garage. The property has a 3,344 square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2 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 the inequity argument, the appellant submitted information on four suggested equity comparables. Those properties range: in size from 2,913 to 3,690 square feet of building area; in age from 115 to 140-years-old; and in improvement assessment from \$7.72 to \$13.68 per square foot of building area. In support of the overvaluation argument, the appellant submitted six suggested sales comparables. Those comparables range: in size from 2,810 to 3,879 square feet

of building area; in sale date from July, 2019 to February, 2020; and in price from \$145.13 to \$209.96 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,222. The subject property has an improvement assessment of \$57,853 or \$18.82 per square foot of living area. The subject's assessment reflects a market value of \$224.97 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on one of those properties. Those properties range: in size from 1,706 to 1,876 per square foot of building area; in age from 130 to 145-years-old; and in improvement assessment from \$21.82 to \$22.95 per square foot of building area. The only sale comparable submitted by the board of review sold on February 2019 for price of \$470,000 or \$275.50 per square foot of building area.

At hearing, the appellant reiterated both the overvaluation and inequity arguments. The appellant distinguished the board of review's comparables from the subject property based on size and property classification. The board of review rested on the evidence.

### **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 all of the appellant's comparables. These comparables sold for prices ranging from \$145.13 to \$209.96 per square foot of building area, including land. The subject's assessment reflects a market value of \$224.97 per square foot of building area, including land, which is above 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 is justified. After a reduction in the assessment, the Board finds the subject property to be equitably assessed.

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 19, 2022



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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