



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

APPELLANT: Christopher Miska
DOCKET NO.: 20-23674.001-R-1
PARCEL NO.: 24-18-413-017-0000

The parties of record before the Property Tax Appeal Board are Christopher Miska, the appellant, by Amy C. Floyd, Attorney at Law 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: \$3,125
IMPR.: \$14,316
TOTAL: \$17,441

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 2020 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 1-story dwelling of masonry exterior construction with 1,350 square feet of living area. The home is approximately 47 years old. Features include a full basement and a 2-car garage. The property has a 6,250 square foot site and is located in Worth, Worth Township, Cook County. The subject is classified as a class 2-03 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 equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story or "1.5-1.9"-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,273 to 1,718 square feet of living area. The homes are either 56 or 57 years old. Each comparable has a crawl space foundation and

three comparables each have central air conditioning. The appellant did not disclose whether the comparables have garages although copies of photographs of the comparables submitted by the appellant depict at least one home as having a garage. The comparables have improvement assessments ranging from \$11,204 to \$13,324 or from \$7.69 to \$8.80 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$11,219 or \$8.31 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,441. The subject property has an improvement assessment of \$14,316 or \$10.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code. Two of these comparables are also located on the same block as the subject. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,227 to 1,539 square feet of living area. The homes range in age from 39 to 59 years old. Three comparables each have a full basement and one comparable has a crawl space foundation. Each comparable has central air conditioning and either a 2-car or a 2.5-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$14,300 to \$20,197 or from \$10.69 to \$13.12 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are overall most similar to the subject in location, design, age, dwelling size, and most features. The two comparables have improvement assessments of \$14,433 and \$15,344 or \$10.69 and \$11.93 per square foot of living area, respectively. The subject's improvement assessment of \$14,316 or \$10.60 per square foot of living area falls below the two best comparables in this record on both overall and per square foot bases. The Board gives less weight to the appellant's comparables as well as board of review comparables #3 and #4 which are less similar to the subject in dwelling size than other comparable in this record and/or lack a basement foundation, which is a feature of the subject. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the subject's improvement is supported and a reduction 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 15, 2025



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Miska, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602