



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

APPELLANT: Craig Miller  
DOCKET NO.: 20-33655.001-R-1  
PARCEL NO.: 15-33-316-017-0000

The parties of record before the Property Tax Appeal Board are Craig Miller, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$5,985  
**IMPR.:** \$44,589  
**TOTAL:** \$50,574

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 2-story dwelling of frame and masonry exterior construction with 2,252 square feet of living area. The dwelling is approximately 83 years old. Features of the home include a full basement that is finished with a recreation room, one fireplace and a 1.5-car garage. The property has a 6,650 square foot site and is located in La Grange Park, Proviso 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with dwellings of frame exterior construction ranging in size from 2,679 to 3,283 square feet of living area. The comparables are 104 to 120 years old and have full basements, one of which is finished with a

recreation room. Each comparable is reported to have central air conditioning and one fireplace. Two comparables each have a 2-car garage. The comparables sold from March 2017 to May 2020 for prices ranging from \$475,000 to \$567,500 or from \$144.68 to \$203.43 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,574. The subject's assessment reflects a market value of \$505,740 or \$224.57 per square foot of living area, including land, 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 three<sup>1</sup> comparables with the same assessment neighborhood code as the subject and located within a ¼ mile from the subject. The comparables are class 2-06 properties that have sites with either 6,250 or 6,650 square feet of land area and are improved with 2-story dwellings of frame or stucco exterior construction that range in size from 2,320 to 2,615 square feet of living area. The dwellings are 97 to 131 years old. Two comparables have full basements, one of which is finished with a recreation room. One comparable has a crawl space foundation. Each comparable has central air conditioning, one fireplace, and a 2-car or a 2.5-car garage. The comparables sold from June 2018 to February 2020 for prices ranging from \$730,000 to \$860,000 or from \$305.65 to \$328.87 per square foot of living area, including land.

### **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 record contains six comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #2 and #4 which sold in 2017 and 2018, less proximate in time to the January 1, 2020 assessment date than the other comparables in the record.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparable #1 which sold most proximate in time to the January 1, 2020 assessment date. Both comparables are considerably older dwellings that are somewhat larger in size when compared to the subject and have features with varying degrees of similarity to the subject. Nevertheless, these comparables sold in May 2020 and February 2020 for prices of \$545,000 and \$860,000 or \$203.43 and \$328.87 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$505,740 or \$224.57 per square foot of living

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<sup>1</sup> The Board finds that board of review comparable #3 is an equity comparable that does not address the appellant's overvaluation argument and will not be further addressed in this analysis.

area, including land, which falls below the best comparable sales in this record on an overall market value basis but is bracketed on a price per square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

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: \_\_\_\_\_

July 16, 2024



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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