



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

APPELLANT: Michael Milen
DOCKET NO.: 20-44088.001-C-1 through 20-44088.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Michael Milen, the appellant(s), by attorney Daniel J. Farley, of the Law Offices of Terrence Kennedy Jr. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-44088.001-C-1	28-12-117-019-0000	11,666	22,073	\$33,739
20-44088.002-C-1	28-12-117-020-0000	9,840	22,666	\$32,506
20-44088.003-C-1	28-12-117-021-0000	9,840	22,665	\$32,505

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 one-story commercial building of masonry construction containing a self-serve gas station/mini-mart and an auto repair shop with 3,384 square feet of building area. The building was constructed in 1969. The property has a 15,779 square foot site and is located in Posen, Bremen Township, Cook County. The property is a class 5-90 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property had a market value of \$395,000 as of January 1, 2020. This appraisal was prepared by an Associate Real Estate Trainee Appraiser and a State Certified General Real Estate Appraiser

with an MAI designation and included an inspection of the property on October 15, 2020. This appraisal used the sales comparison approach to valuation.

Under the sales comparison approach, the appraiser utilized six comparable sales located within an undisclosed distance from the subject property. The comparable properties ranged in size from 1,000 to 2,503 square feet of building area. The properties are each improved with a commercial unit with characteristics similar to the subject's highest and best use. The comparable properties sold from June 2017 to December 2019 for prices ranging from \$200,000 to \$890,000 or from \$14.60 to \$26.04 per square foot of building area. The appraiser then adjusted for expenditures after sale, market conditions, location/traffic count, size, year built/condition, and lot coverage percentage. The appraiser then concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$395,000, rounded.

In addition, the same appraiser completed a Supplementary Real Property Appraisal Report which incorporates by reference the original appraisal and which includes analysis of the impact of Covid on the market value of the property which the appraiser estimates as of March 9, 2020, to be \$330,000. The supplementary appraisal also considered the income capitalization approach to valuation. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,750 which reflects a market value of \$395,000 or \$116.73 per square foot of building area, land included. The board of review did not submit any other evidence. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant indicated that a basis for the appeal was contention of law. No legal brief was submitted in support of this contention.

The appellant also 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 appellant submitted an appraisal prepared by licensed real estate appraisers who concluded that the market value of the subject property was \$395,000. The board of review submitted that the total assessment for the subject property was \$98,750 which reflects a market value for the subject property of \$395,000. In addition, the appellant submitted a Supplementary Appraisal which considered the effect on market value from the covid epidemic. The Board does not give this supplementary appraisal any weight as it analyzes national data and applies that data generally to the subject property without benefit of any documented impact of the covid epidemic on the subject property. Further, the income approach used in the supplementary

appraisal does not consider the subject property and like comparables in the market but uses generic data and applies that to the subject.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. This credible appraisal was prepared by licensed appraisers who found that the estimated market value of the subject property was \$395,000. The board of review submitted that the total assessment for the subject property was \$98,750, which reflects a market value of \$395,000. The subject's assessment reflects the same market value as the best evidence of market value in the record. The Board finds the subject property had a market value of \$395,000 as of the assessment date at issue. 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 21, 2026



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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