



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

APPELLANT: Karen Miller
DOCKET NO.: 20-49565.001-R-1
PARCEL NO.: 31-35-410-009-0000

The parties of record before the Property Tax Appeal Board are Karen Miller, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$2,775
IMPR.: \$6,492
TOTAL: \$9,267

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 construction with 1,746 square feet of living area. The dwelling was constructed in 1954. Features of the home include a slab foundation, 2 full bathrooms and central air conditioning. The property has a 8,540 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on three comparable sales located from .84 to 1.28 miles from the subject. The comparables have sites with 7,200 or 8,789 square feet of land area that are improved with 2-story dwellings of frame and masonry construction ranging in size from 1,818

¹ The appellant's appeal was also marked "Contention of law" and the appellant included a legal brief requesting a Direct Appeal as provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185.)

to 1,992 square feet of living area. The dwellings were built in either 1955 or 1956. The comparables have either 2 full bathrooms or 2 full and 1 half bathrooms. One comparable has central air conditioning, one comparable has a fireplace, and two comparables have either a 1-car or a 1.5-car garage. The comparables sold in April 2019 or July 2020 for prices ranging from \$42,000 to \$65,000 or from \$21.08 to \$35.75 per square foot of living area, including land.

Based on this evidence the appellant requested 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 \$9,267. The subject's assessment reflects a market value of \$92,670 or \$53.08 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 two comparable sales located .34 or .64 of a mile from the subject. The comparables have sites with 8,366 or 8,404 square feet of land area that are improved with 2-story dwellings of frame and masonry construction with 1,514 or 1,720 square feet of living area. The dwellings are 68 years old. The comparables have slab foundations, 2 full bathrooms, and either a 1.5-car or a 2-car garage. One comparable has central air conditioning and a fireplace. The comparables sold in October and November 2020 for prices of \$125,000 and \$150,000 or \$82.56 and \$87.21 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal critiquing the board of review's submission and argued the parties' comparables support a request to lower the subject's market value to \$62,426 or \$35.75 per square foot of living area, including land, based on the comparables' median sale prices.

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 Board finds the best evidence of market value to be the board of review's comparables. These comparables are located closer to the subject than the appellant's comparables, and are similar to the subject in style, age, size and most features. However, each of the best comparables has a garage, which the subject lacks, albeit one of the best comparables lacks central air conditioning when compared to the subject. Nevertheless, the best comparables sold in October and November 2020 for prices of \$125,000 and \$150,000 or \$82.56 and \$87.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$92,670 or \$53.08 per square foot of living area, including land, which is below the market values of the best comparable sales in this record. However, after considering adjustments to the

best comparables for differences when compared to the subject, such as their garage feature, the Board finds the subject's lower estimated market value as reflected by its assessment is justified. The Board gave less weight to the appellant's comparables, due to their more distant locations when compared to the board of review's comparables. 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 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

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