



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

APPELLANT: Jim Miller
DOCKET NO.: 21-31135.001-R-1
PARCEL NO.: 14-31-328-134-1001

The parties of record before the Property Tax Appeal Board are Jim Miller, the appellant, by attorney Brianna L. Golan, of Golan Christie Taglia LLP 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: \$7,364
IMPR.: \$80,051
TOTAL: \$87,415

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 2021 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 one-unit in a three-unit, residential condominium building situated on a 3,344 square foot parcel of land. The building is 10-years old. The subject unit has a 48.40%% ownership interest in the common elements. The property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted information on six sales comparables. The comparable properties sold between January 2022 and April 2022 and ranged in price between \$462,000 to \$735,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$60,997.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,415. The subject's assessment reflects a market value of \$874,150 when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted a condominium analysis for 2021 showing that two-units in the subject's building sold between July 2019 and January 2021 for an aggregate amount of \$1,004,000. That sale price was then divided by the percentage of ownership interest in the common elements of the units sold (51.60%) to arrive at a suggested total market value for the building of \$1,945,736. The board of review multiplied the suggested total market value for the building by the percentage of ownership of the subject unit (48.40%) to arrive at a fair market value for the subject of \$941,736. The total assessed value of the subject property was determined to be \$87,415 based on the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

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.

"Real property taxes . . . which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole." 765 ILCS 605/10(a).

In the instant case, the Board was provided with sales from both parties; however, only the board of review relied solely on sales within the subject building. The Board finds the condominium analysis utilized by the board of review using sales from within the subject building and based on the percentage of ownership interest in the common elements is the best evidence of the subject's market value. The market value for the subject indicated by these sales is greater than its assessed valuation which further supports a conclusion that the board of review did not overvalue the subject.

In contrast, appellant submitted information about six suggested sales comparables; none of which are from the subject's building. Appellant failed to provide information that would be important in determining the degree of similarity between the subject property and these suggested comparables, including amenities and most notably the percentage of ownership interest in the common elements. It is impossible to determine whether there are material differences between the subject unit and the comparables such that the sales prices of the

comparables would accurately reflect the subject's market value. Ultimately, the burden is the appellant's, and in this case, has failed to meet it by a preponderance of the evidence.

The Board finds that the subject unit had a market value of \$874,150 for the 2021 assessment year. The subject's current assessment of \$87,415, reflects a market value below the market value established by the best evidence in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

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: June 17, 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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