



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

APPELLANT: Chester Miarka  
DOCKET NO.: 21-38834.001-R-1  
PARCEL NO.: 24-19-412-017-0000

The parties of record before the Property Tax Appeal Board are Chester Miarka, 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 **A Reduction** 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:** \$5,158  
**IMPR.:** \$10,267  
**TOTAL:** \$15,425

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 a 1-story dwelling of frame exterior construction with 1,240 square feet of living area.<sup>1</sup> The dwelling was built in 1956 and is 65 years old. Features of the home include a concrete slab foundation, one bathroom, central air conditioning, and a 2-car garage. The property has a 9,825 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

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<sup>1</sup> The description of the subject's property characteristics was gleaned from the appellant's evidence, which was not refuted by the board of review. The board of review provided a limited description of the subject property and failed to submit the subject's property record card as provided by Section 1910.40 (a) of PTAB's Administrative Rules.

comparables located within the same neighborhood code as the subject. The comparables consist of class 2-03 dwellings of frame exterior construction ranging in size from 1,211 to 1,245 square feet of living area. The dwellings are 62 to 67 years old. Each comparable has a concrete slab foundation, one bathroom, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$9,920 to \$10,391 or from \$8.00 to \$8.58 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$10,267 or \$8.28 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2021 tax year disclosing the subject has a total assessment of \$16,331. The Residential Appeal petition filed by the appellant also disclosed that the subject has an improvement assessment of \$11,173 or \$9.01 per square foot of living area.

In support of the assessment the board of review submitted a "Board of Review Analysis/Evidence Sheet" that contained limited information on nine comparables. The board of review disclosed the comparables have dwellings that range in size from 1,211 to 1,250 square feet of living area and are from 61 to 66 years old. The comparables were reported to have improvement assessments ranging from \$9.06 to \$9.92 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 taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds the board of review's analysis contained limited information on nine equity comparables and is not responsive to the appellant's assessment inequity argument. The board of review did not provide the salient property characteristics or assessment information of the comparables which is needed by the Board to conduct a meaningful comparative analysis to determine the degree of comparability and possible adjustments of the comparables to make them more equivalent to the subject property.

The Board finds the best evidence of assessment equity in the record to be the appellant's four equity comparables which are relatively similar to the subject in location, design, age, dwelling size and other features. These four comparables have improvement assessments ranging from \$9,920 to \$10,391 or from \$8.00 to \$8.58 per square foot of living area. The subject's improvement assessment of \$11,173 or \$9.01 per square foot of living area falls above the best comparables in the record. After considering adjustments to the appellant's comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear

and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is 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: \_\_\_\_\_

May 20, 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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