



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

APPELLANT: Kenneth Miller  
DOCKET NO.: 21-42322.001-R-1  
PARCEL NO.: 14-17-300-011-0000

The parties of record before the Property Tax Appeal Board are Kenneth Miller, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:** \$30,000  
**IMPR.:** \$20,248  
**TOTAL:** \$50,248

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 is improved with a two-story masonry multi-family dwelling that is 113 years old. The improvement contains 2,284 square feet of living area and includes a full unfinished basement, warm-air heating, air conditioning, and a two-car garage. The dwelling consists of ten total rooms, including four bedrooms and two full bathrooms. The appellant reports that the property is owner-occupied. The parcel contains approximately 3,750 square feet of land located in the City of Chicago, within Lake View Township, Cook County. The subject is classified as Class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation, assessment inequity, and a contention of law as the basis of this appeal.

In support of the overvaluation claim, the appellant submitted four Class 2-11 sales comparable properties with varying degrees of similarity to the subject. Although exact proximities were not disclosed, all comparable properties share the same neighborhood code as the subject. The comparable properties are masonry multi-family dwellings ranging in age from 109 to 118 years and in size from 2,184 to 2,364 square feet of living area. These properties sold between March 2020 and April 2021 for prices ranging from \$169.11 to \$224.04 per square foot of building area, including land. Based on this evidence, the appellant requests a reduction in the subject's assessment.

The appellant also submitted sixteen Class 2-11 multi-family equity comparable properties with varying degrees of similarity to the subject. As with the sales comparable properties, specific proximities were not provided; however, each property is located within the same neighborhood code as the subject. These comparable properties consist of masonry dwellings ranging in age from 108 to 126 years and in size from 1,139 to 1,273 square feet of living area. Their improvement assessments range from \$6.01 to \$10.43 per square foot of living area.

The appellant further asserts a "Contention of Law" as a basis for the appeal. The appellant submitted a document titled "Brief in Support of Residential Appeal," which states that the ground for appeal is unequal treatment in the assessment of the improvement and that the land assessment is not at issue. Although the appellant argues that the assessment of the subject's improvement is not uniform with similar properties, no evidence or argument was presented that establishes a bona fide contention of law.

The Board of Review submitted its "Board of Review Notes on Appeal," disclosing a total assessment for the subject property of \$59,532. This total assessment reflects a market value of \$595,320, or \$260.65 per square foot of living area, including land. The subject's land assessment is \$30,000, and the improvement assessment is \$29,532, which equates to \$12.93 per square foot of living area.

In support of the correctness of the assessment, the Board of Review submitted data for four equity comparable properties, three of which also included sales information. Each comparable exhibits varying degrees of similarity to the subject property and is improved with a two-story, masonry-constructed multifamily dwelling. All comparable properties are located within the same subarea, with two situated within a one-quarter-mile radius of the subject property. Only three of the comparable properties share the subject's neighborhood code.

The improvements range in size from 1,900 to 2,688 square feet of living area, in age from 113 to 132 years, and in improvement assessments from \$11.19 to \$15.95 per square foot. The comparable properties sold in 2021 for prices ranging from \$290.18 to \$371.65 per square foot of living area, including land.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based on the evidence of record. The administrative law judge granted this request.

### **Conclusion of Law**

The appellant asserts overvaluation, assessment inequity, and contention of law as the basis for this appeal.

With respect to the purported contention of law, the Board finds that the appellant failed to present a bona fide legal issue.

Under 5 ILCS 100/10-15 and PTAB Rule §1910.69(a), the standard of proof in a contested case before the Property Tax Appeal Board is the preponderance of the evidence. PTAB rules further provide that the Board may consider appeals based on contentions of law; however, such contentions must relate directly to the correct assessment of the subject property and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d). The rules also require that the contesting party provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment, and failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).

Although the appellant submitted a “Brief in Support of Residential Appeal” asserting unequal treatment in the assessment of the improvement and confirming that the land assessment is not at issue, the brief contains no legal argument or authority establishing a legitimate contention of law. Instead, the arguments presented focus solely on assessment uniformity. Accordingly, the Board concludes that no bona fide contention of law was raised in this appeal.

Turning to the appellant’s overvaluation argument, the parties submitted seven Class 2-11 comparable sales. The Board gives greatest weight to comparable properties most similar to the subject in location, size, age, and physical characteristics. After analyzing the evidence, the Board finds that the appellant has met the burden of proving overvaluation by a preponderance of the evidence. A reduction in the assessment is warranted on this basis.

The Board notes that the appellant did not disclose the proximity of its comparable properties, as required by the residential appeal form. Although not excluded, the absence of proximity information limits the Board’s ability to determine whether these comparable properties reflect similar market conditions, as distance can affect neighborhood characteristics and market influences. The Board also notes that one Board of Review comparable does not share the subject’s neighborhood code, further limiting its evidentiary value.

The Board finds the most persuasive evidence of market value to be the appellant’s Comparable Nos. 1, 3, and 4, all of which are two-story, Class 2-11 single-family residences with amenities and living-area square footage similar to the subject and all located within the same

neighborhood code. Comparable #1 is given reduced weight, as its sale price is significantly lower than the remaining sales and appears to be an outlier. The remaining three comparable properties sold between March 2020 and April 2021 for prices ranging from \$490,000 to \$515,000, or from \$214.04 to \$224.36 per square foot, including land.

The subject's current assessment reflects a market value of \$595,320, or \$260.65 per square foot, which is above the range indicated by the most reliable comparable properties. After adjusting for relevant differences, the Board finds that a reduction is justified based on overvaluation.

Because market value has been determined, it is not necessary for the Board to conduct a separate equity analysis. Once the Board establishes market value and reduces the assessment accordingly, the resulting assessed value is presumed to be fair and equitable. See *Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board*, 2020 IL App (1st) 180994, ¶¶ 34-36. In other words, a properly determined market value inherently resolves any equity concerns, as equalized assessments are tied to market value by statute. For this reason, a separate equity determination would be duplicative and is not required when overvaluation has already been sustained.

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 16, 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

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Docket No: 21-42322.001-R-1

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