



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

APPELLANT: Danny Miller
DOCKET NO.: 21-50533.001-R-1 through 21-50533.002-R-1¹
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Danny Miller, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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
21-50533.001-R-1	13-14-329-002-0000	15,750	33,304	\$49,054
21-50533.002-R-1	13-14-329-003-0000	Dismiss	Dismiss	Dismiss

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 for property index number (PIN) 13-14-329-002-0000, Docket No. 21-50533.001-R-1. The Property Tax Appeal Board finds that it has jurisdiction over the parties and subject matter of the appeal identified as PIN 13-14-329-002-0000, Docket No. 21-50533.001-R-1.

Preliminary Matter

After reviewing the record, the Property Tax Appeal Board finds it does not have jurisdiction over the appeal of parcel number 13-14-329-003-0000, Docket No. 21-50533.002-R-1.

Section 16-160 of the Property Tax Code provides in part that:

. . . In counties with 3,000,000 or more inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board

¹ The Board finds the appellant did not file a Cook County Board of Review decision for the 2021 tax year for parcel number 13-14-329-003-0000 (21-50533.002-R-1) as required by section 1910.30(a) of the rules of the Property Tax Appeal Board.

of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Code its final action on the township in which the property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review. . .

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.30(a) of the rules of the Property Tax Appeal Board provides that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Code its final action on the township in which the property is located, whichever is later. (86 Ill.Admin.Code §1910.30(a)). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

The Board finds the appellant did not file a Cook County Board of Review decision for the 2021 tax year for parcel number 13-14-329-003-0000, Docket No. 21-50533.002-R-1 as required by section 1910.30(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.30(a)) and Section 16-160 of the Property Tax Code. (35 ILCS 200/16-160). Therefore, based on this record the Property Tax Appeal Board dismisses the appeal for parcel number 13-14-329-003-0000, Docket No. 21-50533.002-R-1 on the basis of a lack of jurisdiction.

Findings of Fact

The subject property consists of a two-story dwelling of frame exterior construction with 1,902 square feet of living area. The dwelling is approximately 110 years old. The home features a full basement that is finished with a formal recreation room,² two full bathrooms, central air conditioning, a fireplace and a two-car garage. The property has a 6,300 square foot site and is located in Chicago, Jefferson 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with dwellings of frame exterior construction ranging in size from 1,804 to 2,060 square feet of living area. The dwellings are from 109 to 129 years old. Two comparables each have a concrete slab foundation and five comparables each have a full basement. No data was provided by the appellant concerning basement finish, if any, for the comparables. Each comparable has one or two full bathrooms, one comparable has a fireplace and six comparables each have a one-car or a two-car garage. The comparables have improvement assessments that range from \$20,639 to \$25,441 or from \$11.01 to \$12.35 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

² The board of review reported the subject dwelling has a formal recreation room in the basement, which was not refuted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision for the 2021 tax year disclosing the total assessment for the subject PIN 13-14-329-002-0000 of \$49,054. The appellant revealed in the addendum to the appeal petition that the subject property has an improvement assessment of \$33,304 or \$17.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same property classification code and assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,838 to 2,119 square feet of living area. The dwellings are from 108 to 120 years old. The comparables each have a full basement, one of which is finished with a formal recreation room. Each comparable has one or two full bathrooms, three comparables each have an additional half bathroom, three comparables have central air conditioning and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments that range from \$34,761 to \$40,375 or from \$17.69 to \$21.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparable #2 due to their lack of central air conditioning, a feature of the subject. Additionally, the appellant's comparables #1 and #3 have dissimilar concrete slab foundations, when compared to the subject's basement foundation and/or they lack a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which have central air conditioning, like the subject and are overall most similar to the subject in location, dwelling size, design, age, foundation type and some features. These three comparables have improvement assessments ranging from \$36,160 to \$40,375 or from \$18.08 to \$21.97 per square foot of living area. The subject's improvement assessment of \$33,304 or \$17.51 per square foot of living area is less than the three best comparables in the record both in terms of total improvement assessment and on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, 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: July 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

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