



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

APPELLANT: Lenora Miller  
DOCKET NO.: 21-58182.001-R-1  
PARCEL NO.: 23-25-427-003-0000

The parties of record before the Property Tax Appeal Board are Lenora Miller, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd., 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:** \$8,712  
**IMPR.:** \$10,778  
**TOTAL:** \$19,490

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story single-family dwelling of frame and masonry exterior construction with 1,422 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial unfinished basement and a two-car garage. The property has a 15,840 square foot site and is located in Palos Heights, Palos 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The comparables consist of class 2-03 one-story dwellings of masonry or frame and masonry exterior construction which are either 67 or 70 years old. The comparables range in size from 1,339 to 1,544 square feet of

living area. The comparables each have full basement, three of which have finished area. Two dwellings have central air conditioning. Three comparables have one or two fireplaces and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$3,511 to \$16,500 or from \$2.52 to \$10.69 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$7,024 or \$4.94 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,490. The subject property has an improvement assessment of \$10,778 or \$7.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and ¼ of a mile from the subject. The comparables consist of class 2-03 one-story dwellings of frame and masonry exterior construction which range in age from 63 to 71 years old. The comparables range in size from 1,260 to 1,491 square feet of living area. Each comparable has a full or partial basement, three of which have finished area. Comparable #2 has central air conditioning, each comparable has a fireplace, and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$11,394 to \$12,331 or from \$7.64 to \$9.49 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 a total of nine comparables to support their respective positions before the Property Tax Appeal Board. The subject's improvement assessment falls within the range of the five comparables presented by the appellant in an effort to establish that the subject property was inequitably assessed. Nevertheless, upon examination of the entire record, the Board has given reduced weight to appellant's comparables #1 through #4 as well as board of review comparables #1, #2 and #3, due to differences in finished basement amenity, lack of a garage, and/or central air conditioning amenity, which differ from the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 along with board of review comparable #4, which present varying degrees of similarity to the subject in age, dwelling size and/or other features. These dwellings bracket the subject in age, have similar exterior construction types, bracket the subject in dwelling size and are similar to the subject in foundation type and lack of basement finish. An upward adjustment to appellant's comparable #5 would be appropriate to the inferior garage capacity when compared to the subject. These

two comparables have improvement assessments of \$13,000 and \$11,394 or of \$9.71 and \$7.64 per square foot of living area, respectively. The subject's improvement assessment of \$10,788 or \$7.58 per square foot of living area falls below the best comparables in this record both in terms of overall assessment and on a per-square-foot of living area basis.

Based on this record and after considering adjustments for differences to the best comparables when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction 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: \_\_\_\_\_

November 25, 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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