



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

APPELLANT: Raul Millan  
DOCKET NO.: 22-32286.001-R-1  
PARCEL NO.: 09-12-427-048-0000

The parties of record before the Property Tax Appeal Board are Raul Millan, the appellant, by attorney Salvador Lopez, of Robson & Lopez LLC 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:** \$6,742  
**IMPR.:** \$24,561  
**TOTAL:** \$31,303

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 2022 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 dwelling of frame and masonry exterior construction with 1,152 square feet of living area. The dwelling is 63 years old. Features of the home include a full basement and a two-car garage. The property has a 6,421 square foot site and is located in Glenview, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and within .5 of a mile of the subject. The comparables consist of one-story class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,092 to 1,679 square feet of living area. The homes range in age from 67 to 71 years old. Each dwelling has a

full basement and a one-car or two-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$18,566 to \$25,574 or from \$14.11 to \$17.00 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information disclosing the subject property was purchased on July 19, 2022 for a price of \$225,000. The appellant reported that the seller was John Thomas Hurvis, the parties to the transaction were not related, and the property was sold by the owner. The appellant also indicated the property was not advertised for sale and was sold using a contract for deed. To document the transaction, the appellant submitted copies of the settlement statement and purchase contract.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,303. The subject property has an improvement assessment of \$24,561 or \$21.32 per square foot of living area. The subject's total assessment reflects a market value of \$313,030 or \$271.73 per square foot of living area, including land, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of one-story class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,057 to 1,360 square feet of living area. The dwellings range from 66 to 72 years old. Each dwelling has a full or partial basement and a one-car or two-car garage. One comparable has central air conditioning and one comparable has a fireplace. The parcels range in size from 6,741 to 7,262 square feet of land area. The comparables have improvement assessments ranging from \$22,582 or \$26,589 or from \$16.60 or \$24.52 per square foot of living area. The comparables sold from February 2018 to October 2022 for prices ranging from \$300,000 to \$370,000 or from \$220.59 to \$320.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends, in part, 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 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1 through #4, along with board of review comparables #1 and #3, which differ

from the subject in dwelling size and/or feature central air conditioning, an amenity the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5 and board of review comparables #2 and #4, which are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from \$18,566 to \$26,589 or from \$17.00 to \$21.56 per square foot of living area. The subject's improvement assessment of \$24,561 or \$21.32 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on the basis of inequity.

The appellant also 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.

The parties submitted four comparables and evidence of the subject's sale to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the subject's sale, which was not advertised and was reportedly sold by contract for deed, calling into question the arm's length nature of the sale. The Board also gives diminished weight to board of review comparables #1 and #3, which differ from the subject in dwelling size or feature central air conditioning unlike the subject.

The Board finds the best evidence of market value to be the board of review's comparables #2 and #4, which sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and features. These most similar comparables sold in February 2021 and March 2022 for prices of \$361,000 and \$370,000 or \$300.08 and \$320.89 per square foot of living area, including land. The subject's assessment reflects a market value of \$313,030 or \$271.73 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: \_\_\_\_\_

August 19, 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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