



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

APPELLANT: Donald Miller  
DOCKET NO.: 22-52907.001-R-1  
PARCEL NO.: 04-23-400-029-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Donald 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is justified. The correct assessed valuation of the property is:

**LAND:** \$43,560  
**IMPR.:** \$68,661  
**TOTAL:** \$112,221

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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**

A 3,374 square feet, two-story frame structure perched on a 43,560 square feet lot in Northfield of Northfield Township, Cook County constitutes the subject property. The 79-year-old building, a class 2-06 property per the Cook County Real Property Assessment Classification Ordinance, featured three bathrooms, central air conditioning, a fireplace, a two-car garage, and a full basement.

Challenging the \$74,440 subject improvement assessment for inequity, the appellant argues the assessment rate should be lowered to \$18.18 per improvement square foot to achieve uniformity with like properties. As evidence of nonuniformity, the appellant volunteered five class 2-06 properties in the subject's neighborhood with assessments between \$16.22 and \$19.47 per improvement square foot. The appellant's selections all had air conditioning, one or two fireplaces,

a two-car garage, and a full basement. These suggested comparators ranged from 66 to 93 years in building age; from two to three bathrooms; and from 3,094 to 3,621 square feet in living area.

The county board of review responded that the subject improvement was properly assessed at \$74,440, or \$22.06 per square foot, in its “Board of Review Notes on Appeal.” In defense of the \$118,000 total subject assessment, the county board of review introduced into evidence four two-story buildings in the subject’s subarea as indicators of assessment equity. The board of review’s preferred comparators featured air conditioning, a two- to four-car garage, one or two fireplaces, and a full or partial basement. These properties also varied in building age from 79 to 85 years; in living square footage from 2,893 to 4,545; and in assessment from \$20.31 to \$26.57 per improvement square foot.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of at least 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 Property Tax Appeal Board (PTAB) finds the appellant overcame this burden of proof.

Of the parties’ submissions, board of review comparable #4 and appellant comparables #2 and #3 comprise the best evidence of assessment equity because they most resemble the subject improvement.<sup>1</sup> Board of review comparables #4 contained slightly more living and garage space, placing it at the top end of the equitable range. Appellant comparables #2 and #3, by contrast, had improvements that were smaller and older than the subject’s, though appellant comparable #2 somewhat ameliorated the disparity with an extra fireplace. Based on this record, the subject improvement would be equitably assessed anywhere between \$16.42 and \$20.31 per living square foot. Because the subject improvement assessment of \$22.06 exceeds the high end of this range, PTAB finds that a reduction in the assessment rate to \$20.35 per improvement square foot (to account for the subject’s superiority to all the best comparables) for a total subject assessment of \$112,221, is warranted.

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<sup>1</sup> PTAB notes discrepancies between the appellant’s description of the subject and the board of review’s description. Upon reviewing all of the evidence, PTAB considers these discrepancies immaterial to the outcome.

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

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