



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

APPELLANT: Kyle Miller
DOCKET NO.: 23-21479.001-R-1
PARCEL NO.: 16-17-316-008-0000

The parties of record before the Property Tax Appeal Board are Kyle Miller, the appellant, 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: \$6,615
IMPR.: \$24,633
TOTAL: \$31,248

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 2023 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, single-family dwelling of frame construction with 1,273 square feet of living area. The dwelling is 120 years old. Features include a full unfinished basement, a two-car garage, central air conditioning, three bedrooms, one full bathroom, and a half bath. The property has a 4,725 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information about five suggested equity comparables. The appellant's grid sheet lists six suggested comparables, but the first two are portions of the same property, as the appellant acknowledges in his rebuttal evidence. Those portions have separate property index numbers, but they are located at the same address, and there is one residence at that address.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$31,248. The subject property has an improvement assessment of \$24,633 or \$19.35 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information about three suggested equity comparables.

In rebuttal, appellant asserted that three of his comparables are closer to the subject in living area size than the board of review's comparables are. The average difference between the living area sizes of the board of review's comparables and the subject was 10.66%, while the average difference was 2.7% for the three comparables mentioned by the appellant. The appellant further stated that the board of review's third comparable indicated that his property was overvalued because its improvement assessment was \$19.32 per square foot of living area as opposed to the subject property's \$19.35.

This matter was scheduled for a hearing before an administrative law judge on June 23, 2025. The appellant, Mr. Miller, testified that his rebuttal evidence indicated that three of his suggested comparables were much more similar to the subject in living area size than the board of review's comparables. Additionally, those three comparables were slightly closer to the subject and they are located close to the subject than the board of review's comparables are.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); 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 conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 Board finds that the best evidence of assessment equity is the board of review's suggested comparables one, two, and three and the property containing appellant's suggested comparables

one and two.¹ Like the subject property, each of these comparables has a two-story, single-family dwelling of frame construction with a full, unfinished basement and a multi-car garage. The dwellings on these comparables are similar in age and living area size to the subject. They are all within a quarter mile of the subject.

These comparables have improvement assessments that range from \$18.95 to \$25.09 per square foot of living area. The subject's improvement assessment of \$19.35 per square foot of living area falls within the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not warranted.

¹ As previously, stated, appellant's suggested comparables one and two are the two separate PINs of the same property, which has one residence. Appellant's grid sheet submitted with his appeal petition incorrectly states that the improvement assessment for one PIN is \$9.48 per square foot of living area while the improvement assessment for the other PIN is \$9.47 per square foot of living area. That would be correct if there was a 1,296 square foot house on each of the PINs, but there is only one 1,296 square foot house on the entire property. In his rebuttal evidence, plaintiff states that the improvement assessment of the entire property is \$18.96 per square foot of living area. This Board calculates the correct figure as \$18.95 per square foot of living area.

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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