



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

APPELLANT: Catharon Miller  
DOCKET NO.: 23-47820.001-R-3 through 23-47820.003-R-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Catharon Miller, the appellant, by attorney Patrick C. Turner, of Tabangay & Turner LLC in Elmhurst; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-47820.001-R-3	14-33-104-044-0000	22,000	225,000	\$247,000
23-47820.002-R-3	14-33-104-045-0000	22,050	225,000	\$247,050
23-47820.003-R-3	14-33-104-046-0000	15,950	225,000	\$240,950

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 consists of a single-family home of masonry exterior construction situated on three contiguous parcels with a total 18,492 square feet of living area.<sup>1</sup> The dwelling is approximately 102 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a 4-car garage. The property has a combined 4,832 square foot site and is located in Chicago, North Chicago, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant reported that the three multi-family buildings, each of which contained 6,164 square feet of living area, were converted from multi-unit dwellings to a single family residence with 18,492 square feet of combined living area.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located in the subject's assessment neighborhood and within .6 of a mile of the subject. The comparables consist of 3-story class 2-09 dwellings of masonry exterior construction ranging in size from 5,454 to 6,381 square feet of living area. The homes are either 90 or 98 years old. Each dwelling has central air conditioning and a full basement. One comparable has three fireplaces and two comparables each have a 2-car, or 3-car garage. The comparables have improvement assessments ranging from \$173,000 to \$326,180 or from \$31.72 to \$55.53 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$278,921 or \$45.25 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for one of the subject PINs. The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$735,000. The subject property has a combined improvement assessment of \$675,000, with each PIN having an improvement assessment of \$225,000 or \$36.50 per square foot of total living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 3-story class 2-09 dwellings of masonry exterior construction containing either 5,037 or 5,600 square feet of living area. The homes are 126 and 128 years old. Each dwelling has a full or partial basement, central air conditioning, a fireplace, and a 2-car or 2.5-car garage. The comparables have improvement assessments of \$258,583 and \$294,262 or \$46.18 and \$58.42 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.

Nevertheless, the parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that are similar to the 18,492 square foot subject in dwelling size. Nevertheless, the Board has given reduced weight to the appellant's comparable #2, which lacks a garage, a feature of the subject. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$173,000 to \$326,180 or from \$31.72 to \$58.42 per square foot of living area. The subject's individual improvement assessments of \$225,000 or \$36.50 per square foot of living area fall within the range established by the best comparables in this record overall and on a per-square-foot basis. Based on this record and 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 and 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

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: June 16, 2026



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Catharon Miller, by attorney:  
Patrick C. Turner  
Tabangay & Turner LLC  
180 West Park Ave.  
Suite 210  
Elmhurst, IL 60126

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602