FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Steve Miller
DOCKET NO.: 24-35328.001-R-1
PARCEL NO.: 14-30-110-045-0000

The parties of record before the Property Tax Appeal Board are Steve Miller, the appellant(s), by attorney Michael R. O'Malley, 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:	$27,998
IMPR.:	$28,002
TOTAL:	$56,000

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 2024 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 an approximately 111-year-old, two-story, multi-family dwelling of frame construction with 1,600 square feet of living area. Features of the home include a full basement and a garage. The property has a 2,964 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a Class 2-11 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 on five equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties ranged in size from 1,610 to 1,760 square feet of living area and ranged in age from 118 to 141 years old. The appellant reported that the suggested comparables each had the same neighborhood code as the subject property but failed to state their proximity to the subject property. The appellant's comparables

each had a full basement, and four of the comparables had a garage. The comparables have improvement assessments ranging from $8.07 to $8.93 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $41,790.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $56,000. The subject property has an improvement assessment of $28,002 or $17.50 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 with varying degrees of similarity to the subject property. The suggested comparable properties ranged in size from 1,470 to 1,870 square feet of living area and ranged in age from 110 to 127 years old. The board of review reported that the suggested comparables had a different neighborhood code from the subject property and failed to state their proximity to the subject property. Each suggested comparable had a full basement and three of the comparables had a garage. The comparables have improvement assessments ranging from $18.18 to $23.47 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 not warranted.

The Board finds that the best evidence of assessment equity is the board of review's suggested comparables #1, #3, and #4 and the appellant's suggested comparables #1, #3, #4, and #5. Like the subject property, each of these comparables has a multi-story, multi-family dwelling with a full basement and a garage. The dwellings on these comparables are similar to the subject dwelling in age and living area size. In comparison, the appellant's comparable #2 and the board of review's comparable #2 were afforded less weight than the best comparables because they did not have a garage.

The best comparables have improvement assessments that range from $8.07 to $23.47 per square foot of living area. The subject's improvement assessment of $17.50 per square foot of living area is within the range established by the best comparables in this record. After considering these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on 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.

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:

C E R T I F I C A T I O N

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 17, 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 9-215 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

Steve Miller, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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