



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

APPELLANT: Katarzyna Shields  
DOCKET NO.: 20-40259.001-R-1  
PARCEL NO.: 27-08-406-041-0000

The parties of record before the Property Tax Appeal Board are Katarzyna Shields, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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:** \$10,897  
**IMPR.:** \$24,061  
**TOTAL:** \$34,958

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 2020 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 2-story dwelling of frame and masonry exterior construction with 2,086 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 7,784 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 1-story and 2-story class 2-95 dwellings of frame and masonry exterior construction ranging in size from 1,978 to 2,300 square feet of living area. The homes range in

age from 30 to 33 years old. Each comparable features a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$18,558 to \$21,063 or from \$8.75 to \$9.52 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,958. The subject property has an improvement assessment of \$24,061 or \$11.53 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 located within the same assessment neighborhood code with three being on the same block as the subject property. The comparables consist of 2-story class 2-95 dwellings of frame and masonry exterior construction containing either 1,900 or 2,121 square feet of living area. The homes are either 30 or 31 years old. Each comparable features a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables have improvement assessments that range from \$24,869 to \$25,269 or from \$11.83 to \$13.30 per square foot of living area.

### **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.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #1, #2, and #4 based on their 1-story designs, dissimilar to the subject's 2-story dwelling. The Board gives reduced weight to appellant's comparables #3 and #5, along with board of review comparable #4 as these comparables are less proximate in location to the subject property than the remaining comparables in the record. The Board finds the best evidence of equity in assessment to be board of review comparables #1, #2, and #3 as these comparables are located closest in proximity being on the same block as the subject property as is depicted on the grid submitted by the board of review and as is evidenced by their Property Identification Numbers (PINs). These comparables are also the same or very similar to the subject in age, design, exterior construction, dwelling size, and features. These most similar comparables in the record have improvement assessments ranging from \$24,869 to \$25,181 or from \$11.83 to \$13.25 per square foot of living area. The subject's improvement assessment of \$24,061 or \$11.53 per square foot of living area falls below the range established by the most similar comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering all the comparables submitted by the parties with emphasis on those properties with the most proximate locations and most similar features to the subject, and after further considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's

improvement is inequitably assessed and, therefore, 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



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: May 21, 2024



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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