



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

APPELLANT: Cynthia Shirk
DOCKET NO.: 21-38728.001-R-1
PARCEL NO.: 14-33-302-148-0000

The parties of record before the Property Tax Appeal Board are Cynthia Shirk, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$18,475
IMPR.: \$58,524
TOTAL: \$76,999

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 2021 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 townhome of masonry exterior construction with 1,248 square feet of living area. The dwelling was built in 1979 and is approximately 42 years old. Features of the home include a partial basement with finished area and a 2-car garage.¹ The property has an approximately 1,478 square foot site and is located in Chicago, North Chicago 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from

¹ The board of review disclosed the subject property has a finished basement and no central air conditioning which was not refuted by the appellant.

1,040 to 1,615 square feet of land area and are improved with class 2-95 dwellings of masonry exterior construction ranging in size from 1,152 to 1,300 square feet of living area. The homes range in age from 34 to 56 years old. The appellant reported each comparable has a full basement and central air conditioning. Three dwellings each have one fireplace and one property has a 1-car garage. The properties sold from September 2020 to November 2021 for prices ranging from \$600,000 to \$717,000 or from \$475.38 to \$561.03 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$65,380 which reflects a market value of \$653,800 or \$523.88 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,999. The subject's assessment reflects a market value of \$769,990 or \$616.98 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 779 to 1,530 square feet of land area and are improved with 2-story or 3-story class 2-95 dwellings of masonry exterior construction ranging in size from 1,254 to 1,568 square feet of living area. The homes range in age from 28 to 49 years old. Two comparables have a full basement with finished area and two comparables each have a concrete slab foundation. Each dwelling has central air conditioning, two homes each have one fireplace and three properties have either a 1-car or a 2-car garage. The comparables sold from October 2018 to August 2021 for prices ranging from \$775,000 to \$950,000 or from \$503.57 to \$703.35 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 eight comparables for the Board's consideration. The Board gives less weight to appellant comparable #2 which is less similar to the subject in age than other properties in the record. The Board gives less weight to the board of review's comparables which are less similar to the subject in dwelling size, foundation type and/or sold in 2018, less proximate to the January 1, 2021 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1, #3 and #4 which are more similar to the subject in location, age, design, dwelling size and some features. However, these best comparables present varying degrees of similarity to the subject in

finished basement area, garage amenity and presence of central air conditioning, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold in June or November 2021 for prices ranging from \$618,000 to \$717,000 or from \$475.38 to \$561.03 per square foot of living area, land included. The subject's market value of \$769,990 or \$616.98 per square foot of living area, land included falls above the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject's assessment is excessive and no reduction in the subject's assessment is 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: _____

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 20, 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

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

APPELLANT

Cynthia Shirk, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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