



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

APPELLANT: Carol Shuford
DOCKET NO.: 21-56331.001-R-1
PARCEL NO.: 13-35-204-003-0000

The parties of record before the Property Tax Appeal Board are Carol Shuford, 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: \$18,900
IMPR.: \$32,039
TOTAL: \$50,939

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 dwelling of frame construction with 1,852 square feet of living area which is approximately 118 years old. Features of the home include 2 full baths, a full unfinished basement, and a 2-car garage. The property has a 6,300 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property¹ 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 from .33 to .56 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-05 dwellings of frame construction ranging in size from 1,658 to 2,024 square feet of living area and

¹ Two-or-more story residence, over 62 years of age, and up to 2,200 square feet of living area.

ranging in age from 122 to 126 years old. The comparables each feature a full unfinished basement, and four comparables feature either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$17,825 to \$25,825 or from \$10.75 to \$13.61 per square foot of living area. The appellant's counsel also submitted a brief requesting a reduction to the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for subject of \$50,939. The subject has an improvement assessment of \$32,039 or \$17.30 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 ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-05 dwellings of masonry construction ranging in size from 1,818 to 1,928 square feet of living area and ranging in age from 116 to 121 years old. Each comparable features a full or partial basement, (one that is finished with formal recreation room), and either a 2-car or a 2.5-car garage. One comparable has central air conditioning. The comparables have improvement assessments that range from \$64,938 to \$74,992 or from \$34.53 to \$38.94 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 gave less weight to appellant's comparable #1 based on its lack of a garage that is a feature of the subject property. The Board also gave less weight to board of review comparable #4 based on having a finished basement and central air conditioning, both features that the subject dwelling lacks. The Board finds the remaining comparables to be similar to the subject in location, design/class, age, and features. However, these comparables have a wide range of improvement assessments without further evidence or explanation for this difference. Nevertheless, the best comparables in the record have improvement assessments ranging from \$17,825 to \$74,992 or from \$10.75 to \$38.94 per square foot of living area. Excluding appellant's comparable #3 and board of review comparable #2 which are at the low end and high end of the range of values, respectively, yields a somewhat tighter range from \$21,399 to \$66,575 or from \$11.64 to \$35.72 per square foot of living area. The subject's improvement assessment of \$32,039 or \$17.30 per square foot of living area falls well within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis. After 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 is inequitably assessed and, therefore, a reduction in the subject's improvement 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 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

Carol Shuford, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, IL 60604

COUNTY

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