



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

APPELLANT: Linda Cukurs  
DOCKET NO.: 22-34366.001-R-1  
PARCEL NO.: 13-03-303-072-0000

The parties of record before the Property Tax Appeal Board are Linda Cukurs, the appellant, by Robert Rosenfeld, attorney-at-law 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:** \$17,360  
**IMPR.:** \$59,232  
**TOTAL:** \$76,592

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 2022 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 is improved with a two-story dwelling of masonry exterior construction that contains 2,990 square feet of living area. The dwelling is approximately 101 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 6,944 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,493 to 2,703 square feet of living area. The dwellings range in age from 68 to 93 years old. Each property has a full basement, central air

conditioning, 1½ or 3 bathrooms, and a 1-car or 2-car garage. Three comparables each have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from .2 to .4 of a mile from the subject property. Their improvement assessments range from \$45,525 to \$47,880 or from \$17.18 to \$18.38 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$53,491.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,592. The subject property has an improvement assessment of \$59,232 or \$19.81 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 consisting of class 2-06 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,713 to 3,136 square feet of living area. The homes range in age from 92 to 101 years old. Each property has a full or partial basement with two having finished area, central air conditioning, and a 2-car garage. The comparables have two or three full bathrooms and one comparable has an additional two half bathrooms. Three comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$58,200 to \$80,600 or from \$21.45 to \$28.52 per square foot of living area.

### **Conclusion of Law**

The appellant 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 information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #3 and #4 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparables #3 and #4 due to each property having finished basement area unlike the subject's unfinished basement. The Board finds the best evidence of assessment equity to be appellant's comparable #2 and board of review comparables #1 and #2 that are improved with dwellings that range in size from 2,703 to 2,721 square feet of living area and in age from 81 to 101 years old. The comparables have varying degrees similarity to the subject in features. Each comparable is smaller than the subject dwelling indicating upward adjustments for size would be appropriate. Appellant's comparable #2 has an additional ½ bathroom than the subject, requiring a negative adjustment, but has a smaller garage than the subject, requiring a positive adjustment. Board of review comparables #1 and #2 have ½ less bathroom than the subject requiring a positive adjustment to make them more equivalent to the subject property for this difference. Board of review comparable #1 has a partial basement whereas the subject has a full basement suggesting an upward adjustment for this difference may be appropriate. Conversely, board of review comparable #2 has one more

fireplace than the subject necessitating a downward adjustment for this dissimilarity. These comparables have improvement assessments that range from \$47,880 to \$58,371 or \$17.71 and \$21.45 per square foot of living area. The subject's improvement assessment of \$59,232 or \$19.81 per square foot of living area falls above the overall improvement assessment range but is within the range on a per square foot basis established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate given the property's larger dwelling size relative to these comparables. Based on this record, after considering the appropriate adjustments to the best comparables, 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

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: \_\_\_\_\_

August 19, 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

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