



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

APPELLANT: Elsie Shim
DOCKET NO.: 23-39103.001-R-1
PARCEL NO.: 10-33-320-028-0000

The parties of record before the Property Tax Appeal Board are Elsie Shim, 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 **A Reduction** 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: \$11,160
IMPR.: \$29,363
TOTAL: \$40,523

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 2023 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 two-story dwelling of frame and masonry exterior construction with 2,025 square feet of living area and which is approximately 81 years old.¹ Features include a partial basement, central air conditioning, 1½ bathrooms, a fireplace, and a two-car garage. The property has a 4,960 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The subject property was also presented in Docket No. 22-37364 in which the parties agreed the dwelling was 81 years old. In this 2023 tax year appeal, the board of review reported the dwelling is 80 years old while the appellant reported the home is now 82 years old. The Board finds the best description is that the dwelling is approximately 81 years old.

The appellant indicated the subject property is an owner-occupied residence and contends lack of assessment equity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject and from .2 of a mile to 1.3-miles from the subject. The comparables consist of class 2-05 “two or more” story dwellings of masonry or frame and masonry exterior construction which range in age from 68 to 81 years old. The dwellings range in size from 1,757 to 2,200 square feet of living area. Each comparable has a full or partial basement, 1 or 2 full bathrooms, and 1 or 2 half-baths. The homes have central air conditioning. Three homes each have one or two fireplaces and two comparables have two-car garages. The comparables have improvement assessments ranging from \$23,908 to \$27,840 or from \$10.88 to \$15.85 per square foot of living area.

Based on this evidence the appellant requested the subject’s improvement assessment be reduced to \$26,649 or \$13.16 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,699. The subject has an improvement assessment of \$35,539 or \$17.55 per square foot of living area. The board of review further indicated that 2021 was the first year of the general assessment cycle and no equalization factor was applied in tax year 2023 by county assessment officials.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject and ¼ of a mile from the subject. The comparables consist of class 2-05 two-story dwellings of frame or frame and masonry exterior construction which range in age from 79 to 95 years old. The dwellings range in size from 1,780 to 2,136 square feet of living area. Three comparables have full or partial basements and comparable #4 has a concrete slab foundation. Each dwelling has from 1½ to 2½ bathrooms, and a one-car or a two-car garage. Three comparables have central air conditioning and two home each have a fireplace. The comparables have improvement assessments ranging from \$40,620 to \$56,050 or from \$22.82 to \$27.22 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

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 a reduction in the subject's assessment is appropriate.

Initially, the Board finds section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code 1910.90(i)) provides:

The Property Tax Appeal Board may take official notice of decisions it has rendered, matters within its specialized knowledge and expertise, and all matters of which the Circuit Courts of this State may take judicial notice.

Pursuant to Section 1910.90(i) the Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before this Board for the 2022 assessment year under Docket No. 22-37364.001-R-1 in which the Board determined the assessment of the subject property should be reduced to \$40,523.

The Board further finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed that the subject property is an owner-occupied dwelling. The Board takes notice that in Docket No. 22-37364.001-R-1 it issued a decision reducing the assessment of the subject property to \$40,523. The Board further finds that 2022 and 2023 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction establishing a fair cash value that is different from the fair cash value on which the Board's decision for the 2022 tax year was based. Additionally, the record disclosed that no township equalization factor was applied for the 2023 tax year by Cook County assessment officials. For these reasons and pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's decision for the 2022 tax year.²

² The decisions for the 2022 and 2023 tax years for the subject property are being issued contemporaneously by the Property Tax Appeal Board.

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: July 15, 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

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