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

APPELLANT: Cynthia Shirk
DOCKET NO.: 24-52220.001-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 Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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:** | $22,909 |
| **IMPR.:** | $56,597 |
| **TOTAL:** | $79,506 |

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 2024 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 masonry exterior construction with 1,248 square feet of living area. The dwelling is approximately 45 years old. The home features a partial basement with finished area, 2½ bathrooms, and a 2-car garage.[1] The property has a 1,478 square foot site and is located in Chicago, North Chicago, Cook County. The subject is classified as a class 2-95 townhome or row house 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, including property

[1] According to the property characteristics printout provided by the appellant and the board of review's grid analysis, the subject property has 2½ bathrooms and a partial basement with finished area, which was not refuted by the appellant.

characteristics printouts that were used by the Board to verify or correct some of the data in the grid analysis, on five equity comparables. The properties are located within the same assessment neighborhood as the subject. The comparables consist of class 2-95, 2-story or 3-story dwellings of masonry or frame and masonry exterior construction containing 1,161 or 1,280 square feet of living area. The dwellings are from 37 to 50 years old. Each comparable has a slab foundation, either 1½, 2 or 2½ bathrooms, central air conditioning, and a fireplace. Three comparables each have a 1-car garage. The comparables have improvement assessments that range from $31,354 to $39,368 or from $27.01 to $30.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has a total assessment of $79,506. The subject property has an improvement assessment of $56,597 or $45.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject property. The comparables consist of class 2-95, 2-story or 3-story dwellings of masonry exterior construction ranging in size from 826 to 1,774 square feet of living area. The dwellings are from 35 to 54 years old. Three comparables have a partial unfinished or a finished full basement, and comparable #2 has a slab foundation. Each comparable has either 1½, 2 or 2½ bathrooms, central air conditioning, and 1 or 2 fireplaces. Comparable #1 has a 1-car garage. The comparables have improvement assessments that range from $42,112 to $80,790 or from $45.54 to $50.99 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration with varying degrees of similarity to the subject in design, age, dwelling size, foundation type and other features. Nevertheless, the Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #2 due to their dissimilar designs and/or foundation types when compared to the subject.

The Board gives more weight to the board of review's comparables #3 and #4 which are relatively similar to the subject in location, design, age and foundation type. However, these comparables still require adjustments for varying degrees of similarity in features, including but not limited to their 42% smaller dwelling sizes, smaller bathroom counts, presence of central air conditioning, and/or lack of a garage amenity in order to make them more equivalent to the

subject. These two comparables have improvement assessments of $42,112 and $42,120 or $50.98 and $59.99 per square foot of living area. The subject's improvement assessment of $56,597 or $45.35 falls above the improvement assessments established by the two best comparables in the record on an overall basis and below on a per square foot basis, which is logical given the subject's larger dwelling size and adjustments for differences in features to the comparables described above. Based on this record, 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:

C E R T I F I C A T I O N

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: November 17, 2026

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 9-215 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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