



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

APPELLANT: Thor & Lisa Forsberg
DOCKET NO.: 12-26461.001-R-1
PARCEL NO.: 01-01-402-004-0000

The parties of record before the Property Tax Appeal Board are Thor & Lisa Forsberg, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 3,168
IMPR.: \$ 39,256
TOTAL: \$ 42,424

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2012 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 63 years old, and consists of a one-and-a-half-story dwelling of frame and masonry construction containing 2,198 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The subject property has a

6,671 square foot site, is located in Barrington Township, Cook County and is classified as a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted information on four suggested equity comparables with sales data included. The appellants' four equity comparables ranged from \$19.77 to \$22.34 per square foot of living area, from 1,040 to 1,917 square feet of living area, and in age from 54 to 85 years. Each comparable was of frame construction. The appellants' sale comparables sold from March 2011 through September 2012 for prices ranging from \$212,000 to \$360,000, or \$110.59 to \$346.15 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,424. The subject property has an improvement assessment of \$39,256 or \$17.86 per square foot of living area. The subject's assessment reflects a market value of \$437,812 or \$199.19 per square foot of living area, including land, when applying the 2012 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables with sales data included. The board of review's equity comparables ranged from \$17.31 to \$23.69 per square foot of living area, from 1,212 to 2,356 square feet of living area, and in age from 38 to 81 years. As to the construction of these comparables, two were frame, one masonry, and one mixed frame and masonry. The board of review's sales comparables sold from May 2009 through March 2011 for prices ranging from \$420,000 to \$600,000, or \$205.88 to \$379.54 per square foot of living area including land.

In rebuttal, the appellant submitted new evidence. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal. Therefore, this evidence cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

The board of review sought at hearing to admit into evidence a print-out disclosing the appellants' comparables were classified

as 2-03 under the Cook County Code for Classification of Real Property. This offer of admission into evidence was denied.

Conclusion of Law

First, the taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellants' comparables #2 and #4, and board of review's comparables #1, #2 and #4. These comparables were closest to the subject in improvement size and features. The improvement of each was within 382 square feet of the subject. These comparables had improvement assessments that ranged from \$17.31 to \$21.47 per square foot of living area. The subject's improvement assessment of \$17.86 per square foot of living area falls within the range established by the best comparables in this record. The Board notes that each of the equity comparables submitted by the appellants in their initial appeal filing was higher in improvement assessment per square foot than the subject.

Therefore, as to the appellants' equity argument, based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

Next, the appellants contend 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 proved 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sale #4, and board of review comparable sales #1 and #4. These comparables sold from July 2010 through September 2012 and were, therefore, closest in time to the tax lien year of 2012. The improvement of each was within 382 square feet of the subject; two were the same number of stories.

These comparables sold for prices ranging from \$145.93 to \$254.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$199.19 per square foot of living area, including land, when applying the 2012 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue. This is within the range established by the best comparable sales in this record.

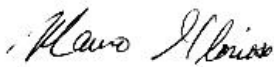
Based on this evidence, the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject was overvalued, and holds that a reduction in the subjects assessment based on an overvaluation argument is not justified.

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.

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: April 24, 2015



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 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 the subsequent year 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.

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.