



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

APPELLANT: Fred Broberg
DOCKET NO.: 14-35029.001-C-1
PARCEL NO.: 10-36-321-027-0000

The parties of record before the Property Tax Appeal Board are Fred Broberg, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$23,828
IMPR.: \$40,366
TOTAL: \$64,194

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 2014 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 an 82 year-old, two-story commercial retail and office building of masonry construction. The property has a 6,250 square foot site in Rogers Park Township, Cook County. It is a Class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a brief arguing that the subject contained 4,648 square feet of building area. The appellant submitted information on three suggested comparable sales that sold from 2011 through 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,194. The board of review disclosed that the subject contained 6,500 square feet of building area. Based on this building area, the subject's assessment reflects

a market value of \$256,776, or \$39.50 per square foot of building area including land, when applying the 2014 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on seven suggested sale comparables.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight. The appellant argued that sales #1, #3 and #5 were dissimilar to the subject; that sale #2 was not at arm's-length; that sales #3 and #4 were not marketed; and that sales #6 and #7 were sold in 2015 and 2016 and, therefore, not recent to the lien year. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The appellant contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant did not submit evidence in support of the contention that the subject contained 4,648 square feet of building area, rather than 6,500 square feet as disclosed by the board of review. The appellant has the burden of providing "substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." 86 Ill.Admin.Code §1910.63(b). The appellant failed to do this regarding the building area. Therefore, the Board accepts the board of review's disclosure of 6,500 square foot of building area for the purposes of this appeal.

The Board finds the best evidence of market value to be the appellant's comparable sale(s) #1 and #2, and the board of review comparable sale(s) #6 and #7. Although the board of review's comparables sold from 2016 through 2015, respectively, the appellant's comparables #1 and #2 sold in 2013 and 2011, respectively. The board of review's comparables were sold at least as proximate in time to the lien year as the appellant's. All of these comparables sold for prices ranging from \$30.79 to \$118.36 per square foot of building area, including land. The subject's assessment reflects a market value of \$39.50 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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

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: November 20, 2018



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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