



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

APPELLANT: Donna Forsberg
DOCKET NO.: 15-23595.001-R-1
PARCEL NO.: 14-05-102-025-0000

The parties of record before the Property Tax Appeal Board are Donna Forsberg, the appellant, 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: \$11,000
IMPR.: \$32,801
TOTAL: \$43,801

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 2015 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 two dwellings. Dwelling #1 is a two-story, multi-family dwelling of frame construction. Dwelling #1 is 107 years old and has 2,257 square feet of living area. Features include two apartment units, a full finished basement, central air conditioning and finished area in the attic. Dwelling #2 is a three-room coach house. Dwelling #2 is 107 years old and has 571 square feet of living area. The subject property has a 2,750 square foot site and is located in Chicago, Lake View Township, Cook County. Dwelling #1 as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance, and dwelling #2 is a class 2-02 property.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on December 24, 2012, for a price of \$204,750. In Section IV – Recent Sale Data of the residential appeal form, the appellant

stated the seller was Auction.com; the parties to the transaction were not related; the property was sold using a realtor; the property had been advertised for sale with a multiple listing service; and the property was on the market for 82 days prior to its sale. The appellant also stated the subject property was a bank-owned property. To document the transaction, the appellant submitted an affidavit from the appellant and copies of the special warranty deed and an MLS data sheet. In the affidavit, the appellant stated that the seller, Auction.com, was under no obligation to sell the property and the transaction was arm's length. The MLS data sheet disclosed the subject's listing history.¹ The property was first listed for sale on September 7, 2012 with an asking price of \$274,900. The price was later reduced to \$259,900. After 82 days on the market, the subject sold for a price of \$204,750. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,801. The subject's assessment reflects a market value of \$431,112 or \$152.44 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.²

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from June to September 2013 for prices that ranged from \$460,000 to \$537,500 or from \$191.67 to \$215.34 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 2,875 to 5,137 square feet of land area. The comparables are improved with two-story, multi-family dwellings of masonry construction. The dwellings range in age from 102 to 112 years old and contain from 2,272 to 2,544 square feet of living area. The comparables have full unfinished basements and two bathrooms. Two comparables have two-car garages. None of the comparables were described as having an additional dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal, wherein counsel stated that the board of review had submitted four comparable sales that were "raw/unconfirmed sales" without any documentary evidence.

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.

¹ The MLS data sheet also revealed that the two apartments in dwelling #1 were multi-level. The apartment on the first floor had additional living area in the full finished basement, and the apartment on the second floor had additional living area in the finished attic.

² The market value per square foot was obtained by using the subject property's combined 2,828 square feet of living area. Dwelling #1 has two apartments with 2,257 square feet of living area, and dwelling #2 has 571 square feet of living area.

The Board finds the subject's sale to be dated, because it did not occur proximate to the assessment date at issue. The subject sold on December 24, 2012, which was over two years prior to the January 1, 2015 assessment date. The Board finds the best evidence of market value in the record to be the board of review comparable sales. These properties sold more proximate in time to the assessment date and were also very similar to the subject in location, design, building use, living area and foundation. The board of review comparable sales sold from June to September 2013 for prices that ranged from \$191.67 to \$215.34 per square foot of living area, land included. The subject's assessment reflects a market value of \$152.44 per square foot of living area, including land, which is below the market value of the comparable sales submitted by the board of review. Based on this record, the Board finds the subject's assessment is reflective of market value 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: _____

May 15, 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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