



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

APPELLANT: Kelly Bjornholm  
DOCKET NO.: 16-23411.001-R-1  
PARCEL NO.: 02-21-109-005-0000

The parties of record before the Property Tax Appeal Board are Kelly Bjornholm, the appellant, by attorney Noah J. Schmidt, 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:** \$9,831  
**IMPR.:** \$45,169  
**TOTAL:** \$55,000

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 2016 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 construction. The dwelling is approximately 28 years old and has 3,907 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 17,875 square foot site and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited evidence disclosing the subject property was purchased on September 12, 2013, for a price of \$550,000 or for \$140.77 per square foot of living area, land included. The appellant did not complete Section IV – Recent Sale Data of the residential appeal form. In Section IV, the only information provided was the subject's sale date and price. In a brief

submitted with the appeal, the appellant's attorney stated the property was purchased from an individual; the parties to the transaction were not related; and the property was sold using a realtor. The appellant did not state if the property had been advertised for sale and for how long. To document the transaction, the appellant submitted a copy of the settlement statement, which revealed that a commission had been paid to a realty firm. In the brief, the appellant requested a reduction in the subject's assessment to \$50,105, which was based upon using the **2014** three-year average median level of assessment for class 2 property of 9.11% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject's assessment reflects a market value of \$550,000 or \$140.77 per square foot of living area, land included, when applying the 10% statutory level of assessments for class 2 property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from January to August 2015 for prices that ranged from \$775,000 to \$930,000 or from \$169.77 to \$196.70 per square foot of living area, land included. The comparables have the same assigned classification code as the subject but do not have the same assigned neighborhood code as the subject. Their sites range from 43,604 to 76,237 square feet of land area. The comparables are improved with two-story dwellings of masonry, frame or frame and masonry construction. The dwellings range in age from 32 to 49 years old and contain from 4,233 to 4,774 square feet of living area. The comparables have full or partial basements, with one having finished area. Three comparables have central air conditioning. Each comparable has one or two fireplaces and a garage. The board of review also made reference to the subject's September 2013 sale at a price of \$550,000.

As part of the submission, the board of review also submitted a supplemental brief prepared by a board of review analyst. In the brief, the analyst stated the appellant had not provided sufficient evidence to demonstrate that the subject's sale was an arm's length transaction. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board considered the September 2013 sale of the subject property relied on by the appellant and the four comparable sales submitted by the board of review. The Board gave little weight to the sale of the subject property. The appellant submitted limited evidence regarding the subject's sale and failed to establish that the subject had been exposed to the open market. Moreover, the Board finds the subject's sale did not occur proximate in time to the assessment date at issue.

The subject sold on September 12, 2013, which was over 27 months prior to the January 1, 2016 assessment date.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject property in varying degrees. The four comparables sold from January to August 2015 for prices that ranged from \$775,000 to \$930,000 or from \$169.77 to \$196.70 per square foot of living area, land included. These sales undermine the appellant's claim that the subject's 2013 sale price was reflective of market value as of January 1, 2016. The subject's 2016 assessment reflects a market value of \$550,000 or \$140.77 per square foot of living area, land included, when applying the 10% level of assessments for class 2 property in Cook County. This assessment is considerably less than the market values of the best comparable sales in the record. Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted.

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.

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Chairman



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Member

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Member



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Member

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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 16, 2019



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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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