FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kelley Bergstrom
DOCKET NO.: 20-23224.001-R-1
PARCEL NO.: 05-28-108-007-0000

The parties of record before the Property Tax Appeal Board are Kelley Bergstrom, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$19,026
IMPR.:	$50,859
TOTAL:	$69,885

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 2020 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 2,687 square feet of living area that is approximately 91 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 9,060 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,800 to 10,680 and are improved with class 2-06 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,442 to 3,539 square feet of living area. The homes range in age from 71 to 92 years old. Each comparable has a basement with finished area, central air conditioning, two or three fireplaces and a 1-car or a 2-car garage. The properties sold from June 2018 to March 2019 for prices ranging from $620,000 to $825,000 or from $233.12 to $253.89 per square foot of living area, land included. Based on this evidence, the appellant requested the subject’s total assessment be reduced to $65,680 which reflects a market value of $656,800 or $244.44 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $69,885. The subject’s assessment reflects a market value of $698,850 or $260.09 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% 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 four comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,100 to 9,590 and are improved with 2-story class 2-06 dwellings of frame or masonry exterior construction ranging in size from 2,697 to 3,266 square feet of living area. The homes range in age from 66 to 92 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning, one or two fireplaces and from a 1-car to a 2.5-car garage. The comparables sold from August 2017 to September 2019 for prices ranging from $760,000 to $899,000 or from $232.70 to $311.94 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

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 proven 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 parties submitted seven comparables for the Board’s consideration. The Board gives less weight to each of the appellant’s comparables along with board of review comparables #1 and #2 which differ from the subject in age, dwelling size and/or sold in 2017 or 2018, less proximate in time to the January 1, 2020 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparables #3 and #4 which are more similar to the subject in location, age, design, dwelling size and other features. However, these comparables have an unfinished basement in contrast to the subject’s finished basement, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in June 2019 and May 2020 for prices of $830,000 and $899,000 or for $257.36 and $311.94 per square foot of living area, land included, respectively. The subject's market value of $698,850 or $260.09 per square foot of living area, land included falls below the two best comparables in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis. Given the subject’s unfinished basement and somewhat smaller dwelling size relative to the two best comparables, a lower overall market value appears logical. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

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: October 15, 2024

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 <u>PETITION AND EVIDENCE</u> 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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