



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

APPELLANT: Donna Forsberg
DOCKET NO.: 21-34662.001-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 Thomas E. Sweeney, of Siegel Jennings Co., LPA 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 **A Reduction** 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: \$22,000
IMPR.: \$39,000
TOTAL: \$61,000

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 2023 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, multi-family building of frame exterior construction with 2,257 square feet of building area. The building is approximately 113 years old. Features of the building include a full basement with finished area, central air conditioning, and 3.5 bathrooms. The property has a 2,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,816 to 2,496 square feet of building area. The comparables range in age

from 106 to 120 years old. Each comparable has a full basement, three of which have finished area, either 2.0 or 3.5 bathrooms, and either a 2-car or a 2.5-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$18,672 to \$24,400 or from \$8.99 to \$11.01 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,500. The subject property has an improvement assessment of \$43,500 or \$19.27 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,092 to 3,068 square feet of building area. The comparables range in age from 109 to 115 years old. The comparables each have a full basement, two of which have finished area, from 2.0 to 4.0 bathrooms, and either a 2-car or a 2.5-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$37,056 to \$52,500 or from \$14.79 to \$17.71 per square foot of building area per square foot of building area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 as well as the board of review's comparable #3 which are more similar to the subject in location, design, age, and building size with varying degrees of similarity in other features. Each of the best comparables has a garage, which the subject lacks, suggesting downward adjustments would be required to make them more equivalent to the subject. Conversely, two comparables each lack central air conditioning and two comparables lack basement finish, both features of the subject, suggesting upward adjustments would be necessary for equivalency to the subject. Nevertheless, these comparables have improvement assessments ranging from \$18,672 to \$37,056 or from \$8.99 to \$17.71 per square foot of building area. The subject's improvement assessment of \$43,500 or \$19.27 per square foot of building area falls above the range established by the best comparables in this record and is excessive. The Board gave less weight to the appellant's comparable #4 as well as board of review comparables #1, #2, and #4 which differ substantially from the subject in dwelling size. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant

demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: January 21, 2025



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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