



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

APPELLANT: Donna Forsberg
DOCKET NO.: 23-36282.001-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 **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: \$22,000
IMPR.: \$43,500
TOTAL: \$65,500

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 two improvements.¹ Improvement #1 is a 2-story multi-family building of frame exterior construction with 2,257 square feet of building area. The building is approximately 115 years old. Features include a full basement with finished area and central air conditioning. Improvement #2 was described by the board of review as a class 2-02 dwelling with 571 square feet of living area but did not provide any additional property characteristics. The parcel has a 2,750 square foot site and is located in Chicago, Lake View Township, Cook County. Improvements #1 and #2 are classified as class 2-11 and class 2-02 properties, respectively, under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review's evidence disclosed that the subject property has two improvements situated on one parcel of land, a fact omitted by the appellant and unrefuted by the appellant. The board of review provided descriptive information for Improvement #1 but only the classification code for Improvement #2 with a combined square footage for both improvements of 2,828 square feet.

The appellant contends assessment inequity with respect to only Improvement #1 as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,920 to 2,508 square feet of building area. The buildings range in age from 116 to 130 years old. The comparables each have a full basement; however, the appellant did not address whether there was basement finish in the finished basement area section of the grid analysis. Comparable #1 has one fireplace. Comparables #2 and #3 each have a 2-car garage. The comparables have improvement assessments ranging from \$20,600 to \$27,480 or from \$10.56 to \$11.04 per square foot of building area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated March 11, 2024 which disclosed a total assessment of \$65,500, which includes both improvements. No evidence was provided by either party on the allocation of the assessments for each of the two improvements. Both parties in their grid analysis report that the total improvement assessment for the building and dwelling is \$43,500 or \$19.27² per square foot of building area based on the square footage of 2,257 square feet for Improvement #1 only. Based on this evidence, the appellant requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on three suggested equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,840 to 4,347 square feet of building area. The buildings are each 128 years old. Three comparables each have a concrete slab foundation and one comparable has a crawl space foundation. One comparable has a 2-car garage. The comparables have improvement assessments ranging from \$51,856 to \$63,811 or from \$12.09 to \$16.62 per square foot of building area. Based on this evidence, the board of review requested that the subject's improvement 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

² Both parties reported in their grid analyses that the subject's improvement assessment was \$43,500, however, this is for both improvements combined. Both parties' grid only used the square footage for Improvement #1 of 2,257 to compute the average improvement assessment on a per square foot basis of \$19.27. The board of review, however, noted on page one of the Notes on Appeal the subject has an average per square foot of \$15.38 for both improvements using combined square footage of 2,828 square feet.

Initially, the Board finds the appellant is only requesting a reduction in the improvement assessment for Improvement #1.

For Improvement #1, the parties submitted seven equity comparables for the Board's consideration. Given the subject property consists of one building and one dwelling while each of the comparables are improved with a single building, the Board finds that a meaningful comparative analysis is severely diminished. Furthermore, as the appellant failed to disclose the existence of the second building on the subject parcel and the appellant's comparables present several substantial differences from the subject and/or lack the necessary descriptive data needed by the Board to make a meaningful comparison of the similarities and differences of the comparables to the subject, the board finds that the appellant did not establish by clear and convincing evidence that the single building on appeal is inequitably assessed 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: April 15, 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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