



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

APPELLANT: Patrick Oberg
DOCKET NO.: 23-51480.001-R-1
PARCEL NO.: 15-13-416-027-0000

The parties of record before the Property Tax Appeal Board are Patrick Oberg, the appellant, by Jessica Hill-Magiera, attorney-at-law in Lake Zurich, 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: \$2,325
IMPR.: \$15,675
TOTAL: \$18,000

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 3,100 square foot site improved with a two-story dwelling and a coach house that have a combined living area of 1,765 square feet. The main building is improved with a two-story dwelling with 1,197 square feet of living area with two bedrooms, 1½ bathrooms and an unfinished basement. The coach house contains 568 square feet of living area with one bedroom, one bathroom and a basement. The improvements were constructed in 1925.¹ The property is located in Forest Park, Proviso Township, Cook County. The subject is a class

¹ The descriptive information was obtained from Section III – Description of Property of the Residential Appeal Form and from the copy of the Multiple Listing Service (MLS) listing sheet for the property submitted by the appellant. The appellant only described the main building on the appeal form and indicated it had 1,197 square feet of living area. The MLS listing indicated the subject had a combined total living area of 1,765 square feet. The board of review also indicated the subject had a combined living area of 1,765 square feet one page 1 of the Board of Review – Notes on Appeal.

2-05 and 2-02 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 evidence disclosing the subject property was purchased on December 4, 2023, for a price of \$180,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Patrick Olberg, the appellant, and indicated the parties to the transaction were not related. The appellant also indicated the property was sold through a Realtor, and had been advertised for sale in the Multiple Listing Service (MLS) for 12 days. To document the transaction the appellant submitted a copy of the settlement statement dated December 4, 2023, and disclosed a purchase price of \$180,000. The settlement statement identified the buyer as Marlene Avila de Morales and the seller as Patrick A. Oberg. The settlement statement also disclosed the payment of commissions to the listing agent and the selling agent. To further document the sale the appellant submitted a copy of the MLS listing for the subject property indicating the property was listed on November 2, 2023, for a price of \$199,000 and a contract was entered on November 13, 2023, with a resulting sales price of \$180,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant also submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$47,999. The subject's total assessment reflects a market value of \$479,990 or \$271.95 per square foot of combined living area, including land, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" and information on four comparable sales in support of its contention of the correct assessment.² The comparables are composed of class 2-05 properties improved with two-story dwellings of frame construction that range in size from 1,276 to 1,360 square feet of living area. The homes are 109 to 114 years old. Each property has a full basement with one having finished area. The comparables also have 1 or 1½ bathrooms, and a 2-car or 2½-car garage. The comparables have sites ranging in size from 4,125 to 5,062 square feet of land area. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. The sales occurred from June 2020 to June 2021 for prices ranging from \$375,000 to \$464,900 or from \$290.25 to \$359.83 per square foot of living area, including land.

The appellant's counsel submitted rebuttal comments contending the board of review did not dispute the recent sale of the subject property nor did it provide any evidence that the recent sale was not valid. Counsel argued the recent sale of the subject property meets all the criteria for an arm's length transaction.

Conclusion of Law

² The board of review provided no descriptive information about the subject property in the Comparable Sale/Assessment Equity Grid Analysis on page 2 of the Board of Review – Notes on Appeal.

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

The Board finds the best evidence of market value to be the purchase of the subject property in December 2023 for a price of \$180,000. A contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. *Korzen v. Belt Railway Co. of Chicago*, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the settlement statement disclosing the purchase price as well as payment of real estate commissions to two realtors, and a copy of the MLS listing corroborating the fact the property was advertised on the open market. The Board finds the purchase price of \$180,000 is below the market value reflected by the subject's assessment of \$479,990. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Although the comparable sales presented by the board of review had significantly higher purchase prices than the subject's sale price, this alone does not overcome the weight to be given the contemporaneous arm's length sale of the subject property in establishing the assessment for the tax year at issue. Based on this record the Board finds the subject property had a market value of \$180,000 as of January 1, 2023, and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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 21, 2026



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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