



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

APPELLANT: Anders Nyberg  
DOCKET NO.: 08-23058.001-R-1  
PARCEL NO.: 14-20-101-024-0000

The parties of record before the Property Tax Appeal Board are Anders Nyberg, the appellant, by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 39,703  
**IMPR.:** \$ 51,307  
**TOTAL:** \$ 91,010

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 9,150 square feet of land improved with a 127-year old, one and one-half story, frame, single-family dwelling. The improvement contains 1,814 square feet of living area as well as one and one-half bathrooms, a full basement and a one and one-half car garage.

The appellant's appeal raises two arguments: first, that there is unequal treatment in the assessment process of the subject's improvement; and second, that the subject's market value is not accurately reflected in its assessment.

As to the equity argument, the appellant submitted assessment data and descriptions on a total of four properties reflected on two grid sheets. The suggested comparables are located within a two and one-half mile radius from the subject. The properties range in land size from 2,700 to 3,125 square feet. They are improved with a one and one-half story, frame, single-family dwelling. The improvements range: in age from 98 to 116 years; in size from 1,816 to 2,489 square feet of building area; and in improvement assessments from \$19.74 to \$23.53 per square foot of

living area. The subject's improvement assessment is \$28.28 per square foot of living area.

In support of the market value argument, the appellant submitted copies of Internal Revenue Service income and expense statements for tax years 2005 through 2007 for the subject's parking area or garden apartment. The grid analysis reflected gross income ranging from \$15,840 to \$40,385 with total expenses ranging from \$10,552 to \$22,888. Net operating income ranged from \$5,288 to \$17,497. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$91,010 was disclosed. In addition, copies of property characteristic printouts for the subject and four suggested comparables were submitted. The properties range in land size from 3,100 to 6,200 square feet. They are improved with a one and one-half story, frame, single-family dwelling. The improvements range: in age from 113 to 128 years; in size from 1,344 to 1,965 square feet of living area; and in improvement assessments from \$30.87 to \$39.76 per square foot of living area. Moreover, the printouts reflected that the subject and properties #2 through #4 were accorded an average condition by the assessor's office, while property #1 was accorded an average, renovated condition without further explanation.

Moreover, the board submitted sale data relating to property #3. It sold on March 1, 2006 for a price of \$800,000 or \$427.35 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the argument as well as considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

As to the equity argument, the PTAB finds that the appellant's argument is unpersuasive. The PTAB finds most similar comparable #1 and #4 submitted by the appellant as well as comparables #1, #3 and #4 submitted by the board of review due to similarities in style, improvement size and age. Due to these similarities, these five properties were accorded most weight by the PTAB. The comparables range in improvement assessments from \$19.74 to \$34.04 per square foot of living area. The subject's improvement assessment of \$28.28 is within the range established by these

comparables. Therefore, the PTAB finds that a reduction is not warranted.

When overvaluation 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *86 Ill.Admin.Code 1910.65(c)*.

The PTAB finds that the appellant's argument that the subject's assessment is excessive when applying an income analysis based upon the subject's actual income and expenses unconvincing and not supported by the evidence in the record. Actual expenses and income can be useful when shown that they are reflective of the market. The appellant failed to proffer any market data to demonstrate that the subject's actual data was reflective of the market.

As a result of this analysis, the PTAB finds the appellant has not adequately demonstrated that the subject was overvalued by a preponderance of the evidence and that a reduction 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: September 23, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.