



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

APPELLANT: Brent Norsman  
DOCKET NO.: 08-25951.001-R-1  
PARCEL NO.: 17-06-234-046-0000

The parties of record before the Property Tax Appeal Board are Brent Norsman, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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:** \$ 12,672  
**IMPR.:** \$ 71,867  
**TOTAL:** \$ 84,539

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 2,640 square feet of land that is improved with a one year old, three-story, masonry, single-family dwelling. The subject's improvement size is 2,457 square feet of living area, which equates to an improvement assessment of \$29.25 per square foot of living area.

The appellant contends that the subject's assessed value is not accurate as the subject has not received an occupancy permit and was 100% vacant during 2008.

In support of a reduction in the subject's improvement value, the appellant submitted an affidavit from the owner stating the property was not ready for occupancy until December 2008 and was 100% vacant. Black and white photographs of the subject under construction were also submitted. The appellant asserted that the subject's improvement assessment should be at ten percent of its current value due to the subject's uninhabitability. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$71,867 was disclosed. In support of the subject's

assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story or three-story, frame or masonry, single-family dwellings. Additionally, the comparables range: in age from 1 to 17 years; in size from 2,394 to 2,771 square feet of living area; and in improvement assessments from \$29.18 to \$36.18 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

In written rebuttal, the appellant argued that the board of review's evidence was based on equity and should be given little weight.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board finds that the appellant did not submit sufficient documentation to show the subject property was uninhabitable and 100% vacant during the 2008 tax year. The appellant contends that the subject property is entitled to a proper occupancy factor. The appellant failed to submit a Certificate of Occupancy, however. The appellant's evidence consisted of a two-sentence affidavit from the owner with nothing further in support of their contention of law. Therefore, the Board finds that under the facts of this appeal, the evidence reflects that the subject's improvement assessment is correct and that the appellant has not satisfied the burden of challenging the correctness of the subject's assessment based on this record.

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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: September 20, 2013

*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.