



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

APPELLANT: James W. Bergthold  
DOCKET NO.: 10-24858.001-R-1  
PARCEL NO.: 15-34-317-027-0000

The parties of record before the Property Tax Appeal Board are James W. Bergthold, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:** \$ 2,625  
**IMPR.:** \$22,378  
**TOTAL:** \$25,003

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 2010 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 is 57 years old, and consists of a two-story dwelling of masonry construction containing 1,849 square feet of living area as disclosed in the appellant's appraisal report. Features of the home include a full unfinished

basement, air conditioning and a three-car garage. The property has a 5,000 square foot site and is located in Proviso Township, Cook County. The property is a class 2 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 an appraisal estimating the subject property had a market value of \$210,000 as of March 24, 2011. The appraiser reported eight comparable properties upon which to base his report, but performed property characteristic adjustments on only five of them. Comparables #1, #2, and #3 ranged from 808 to 1,300 square feet of living area and were .24, .73, and .74 miles in proximity from the subject. Their sales ranged from \$165.38 to \$272.28 per square foot of living area including land. No adjustment data were provided for comparables #4, #5, and #6. Comparables #7 and #8 were not closed sales, but were active listings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,003. The subject's assessment reflects a market value of \$279,676 or \$151.26 per square foot of living area including land, when using the appellant's indicated size of 1,849 square feet and when applying the 2010 three-year median level of assessment of 8.94% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted raw, unadjusted descriptive and assessment data on four suggested equity comparables with sales data. These closed sales ranged from 1,588 to 1,971 square feet of living area, and sold from \$144.68 to \$183.56 square feet of living area including land.

#### **Conclusion of Law**

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appraisal report to be incomplete and, therefore, of limited value. Data on property characteristics for some comparables were incomplete, and adjustments were not included for the appraiser's comparables #4, #5, and #6. Comparables #7 and #8 were not closed sales and, therefore, given no weight for determining the correct assessment of the subject. Little weight is given to comparables #1, #2, and #3 as they were either too distant in location from the subject or required excessive adjustments by the appraiser.

However, in determining the fair market value of the subject property, the Board may look to the raw, unadjusted sale comparables presented by the parties. The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age, living area and land area. These properties also sold proximately in time to the assessment date at issue. The comparables sold for prices ranging from \$144.68 to \$183.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$151.26 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Therefore, the Board finds the subject's assessment is reflective of market value 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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Acting 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: July 24, 2015

*[Signature]*

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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.