



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

APPELLANT: Joseph Koenig
DOCKET NO.: 07-27673.001-I-3 through 07-27673.009-I-3
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Koenig, the appellant(s), by attorney Michael Griffin in Chicago, the Cook County Board of Review; the The Village of Lincolnwood intervenor, by attorney Steven M. Elrod of Holland & Knight LLP in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27673.001-I-3	10-35-134-005-0000	187,894	511,209	\$699,103
07-27673.002-I-3	10-35-134-008-0000	51,857	148,424	\$200,281
07-27673.003-I-3	10-35-134-011-0000	180,180	0	\$180,180
07-27673.004-I-3	10-35-134-012-0000	16,065	59,592	\$75,657
07-27673.005-I-3	10-35-134-013-0000	13,770	57,818	\$71,588
07-27673.006-I-3	10-35-134-014-0000	45,747	237,883	\$283,630
07-27673.007-I-3	10-35-134-015-0000	33,300	150,743	\$184,043
07-27673.008-I-3	10-35-134-016-0000	8,415	727	\$9,142
07-27673.009-I-3	10-35-134-017-0000	5,694	1,478	\$7,172

Subject only to the State multiplier as applicable.

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 2007 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 one-story industrial complex dwelling with 152,655 square feet of building area. The dwelling was constructed from 1952 to 2005. The property has a 318,988

square foot site and is located in Lincolnwood, Niles Township, Cook County.

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 \$3,055,000 as of January 1, 2008.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,254,236. The subject's assessment reflects a market value of \$3,802,487 or \$24.91 per square foot of building area, land included, when using the 2007 level of assessment for Cook County Class 5b property of 36% as determined by the Cook County Ordinance.

In support of its contention of the correct assessment, the board of review submitted six sale comparables.

The intervenors representing the Village of Lincolnwood adopted the evidence submitted by the board of review.

At hearing, the appellant's attorney failed to present the correct appraiser. No appraiser from Zimmerman Real Estate Group was present at hearing instead the appellant's attorney incorrectly summoned an appraiser from LaSalle Appraisals.

The state's attorney objected to the presence and testimony of the LaSalle appraiser, as the appraiser who prepared the appraisal that was submitted into evidence was not present at hearing, and was not available for cross examination. The appellant's attorney had no further evidence to present in support of the market value argument.

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 does not find the appraisal submitted by the appellant persuasive. At hearing, the state's attorney argued that the appraisal was hearsay evidence because the appraiser was not able to testify. The Board finds this to be the case. For proceedings before the Board, "[t]he procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence,..."³⁵ ILCS 200/16180. However, in Novicki v. Department of Finance, 373 Ill.342,26 N.E.2d 130 (1940), the Supreme court of Illinois stated , [t]he

rule against hearsay evidence, that a witness may testify only as to facts within his personal knowledge and not as to what someone else told him, is founded on the necessity of an opportunity for cross-examination, and is basic and not a technical rule of evidence." Novicki, 373 Ill. At 344. Thus, while the Board's rules allow for informal rules of evidence, the Board cannot repeal a basic rule of evidence under Supreme Court's holding in Novicki. Therefore, the Board finds that the appraisal is hearsay evidence for which no exception exists, and that the appraisal shall not be considered as relevant evidence in this appeal.

In looking at the appraisal's raw sales data, the Board finds that appellant's comparables #3 and #5 and the board of review's comparables #1, #5, and #6 similar to the subject. These similar comparables sold for prices ranging from \$16.26 to \$50.60 per square foot of building area, including land. The subject's assessment reflects a market value of \$24.91 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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.

Donald R. Cuit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Marko M. Louie

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: February 20, 2015

A. Proctor

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.