



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

APPELLANT: Dolores Kowalski  
DOCKET NO.: 09-25491.001-C-1  
PARCEL NO.: 12-02-300-107-0000

The parties of record before the Property Tax Appeal Board are Dolores Kowalski, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$ 125,328  
**IMPR.:** \$ 163,012  
**TOTAL:** \$ 288,340

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 2009 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 nursery/commercial dwelling with 768 square feet of building area. The dwelling was constructed in 1966. The property has a 95,488 square foot site and is located in Park Ridge, Maine 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 \$890,000 as of January 1, 2008. In addition, the appellant submitted a copy

of the board of review's 2007 decision lowering the subject's assessment to a total assessed value of \$288,339.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$288,340. The subject's assessment reflects a market value of \$1,368,208 or \$14.32 per square foot of living area, land included, when using the 2009 three year average median level of assessment for Cook County of 10% and 25% as determined by the Cook County Ordinance.

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

At hearing, Mr. Edward Larkin, the appellant's attorney stated that the subject's improvement is in "deplorable" condition and should be given "very little credence" and reaffirmed the evidence previously submitted.

The board of review analyst, Ms. Lena Henderson, objected to the appraisal, as the appraiser was not present at hearing, and was not available for cross examination.

#### Conclusion of Law

After hearing the testimony and 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 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 board of review analyst 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,..."<sup>35</sup> 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 the appraisal only includes land sales with no improvements unlike the subject. Since the appraisal cannot testify as to why only land sales data was analyzed, these comparables cannot be used by the Board in finding the subject's fair market value. Therefore, the Board finds that the subject is not overvalued, and a reduction is not warranted.

Regarding the board of review's 2007 reduction in assessed value, the Board finds that the appellant's attorney failed to submit any market data into evidence to support reduction. Accordingly, no assessed value reduction can be granted on this basis.

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

*Tracy 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.