



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

APPELLANT: Brian Song
DOCKET NO.: 09-33535.001-R-1
PARCEL NO.: 04-27-305-010-0000

The parties of record before the Property Tax Appeal Board are Brian Song, the appellant, by attorney Ronald M. Justin, of RMR Property Tax Solutions in Hawthorn Woods; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 7,329
IMPR: \$ 77,248
TOTAL: \$ 84,577

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 two-story, single-family dwelling with 3,248 square feet of living area with masonry exterior construction. The building was constructed in 2003. Features of the home include a full basement, central air conditioning, three baths and a two-car garage. The property

has a 9,162 square foot site and is located in Northfield Township, Cook County. The subject is classified as a class 2, residential 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 a grid sheet identified as a 'Property Comparison Analyzer' prepared by Rick Robin of RMR Property Tax Solutions. The grid sheet reflected information on three comparable sales located within the subject's neighborhood. The properties sold from August, 2007, to June, 2009, for prices that ranged from \$249.25 to \$285.21 per square foot. The properties contained improvements that were built in 2003 and ranged in size from 2,840 to 3,342 square feet of living area. The Analyzer estimated a market value for the subject of \$845,776.

At hearing, the appellant's attorney stated that he was not calling the preparer of the evidence as a witness in these proceedings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,097. The subject's assessment reflects a market value of \$1,034,798 or \$318.60 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on four suggested equity comparables.

At hearing, the board of review's representative initially moved for the Board to take Judicial Notice of a decision from the Illinois Department of Financial and Professional Regulation, identified for the record as CCBOR Hearing Exhibit #1. He argued that the preparer of the appellant's evidence, Rick Robin, had been sanctioned by the State of Illinois for failing to hold a license as a real estate appraiser, while performing such services. The State found that Rick Robin had engaged in this unlicensed practice while ordering a civil penalty be paid based upon the severity of his conduct. Secondly, the board of review's representative moved for the Board to consider the appellant's evidence hearsay due to the absence of the preparer to testify at hearing regarding the methodology used therein, while objecting to the appellant's evidence. Upon considering

the parties' positions, the Board granted the board of review's request to take judicial notice of the State's findings regarding Rick Robin as well as granting the board of review's hearsay objection.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties.

The appellant submitted documentation of a 'Comparison Analyzer'; however, the appellant's appraiser or preparer was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the evidence, the conclusions or be cross-examined by the board of review and the Board. 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. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The appellate court found the appraisal to be hearsay that did not come within any exception to the hearsay rule, thus inadmissible against the defendant, and the circuit court erred in admitting the appraisal into evidence. Id.

In Jackson v. Board of Review of the Department of Labor, 105 Ill.2d 501, 475 N.E.2d 879, 86 Ill.Dec. 500 (1985), the Supreme Court of Illinois held that the hearsay evidence rule applies to the administrative proceedings under the Unemployment Insurance Act. The court stated, however, hearsay evidence that is admitted without objection may be considered by the

administrative body and by the courts on review. Jackson 105 Ill.2d at 509. In the instant case, the board of review has objected to the appraisal as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. However, the Board will consider the raw sales data submitted by the parties.

In totality, only the appellant submitted raw, unadjusted sales data on three suggested comparables, which the Board finds most probative. These sales occurred from August, 2007, to June, 2009, for prices that ranged from \$249.25 to \$285.21 per square foot. The properties contained improvements that were built in 2003, were located within the subject's neighborhood, and ranged in size from 2,840 to 3,342 square feet of living area. In comparison, the appellant's assessment reflects a market value of \$318.60 per square foot of living area which is above the range established by the sale comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is not supported and a reduction is 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 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.