



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

APPELLANT: Garfield Park Redevelopment, LTD  
DOCKET NO.: 11-27903.001-R-1  
PARCEL NO.: 16-15-224-029-0000

The parties of record before the Property Tax Appeal Board are Garfield Park Redevelopment, LTD, the appellant(s), by attorney Kenneth D. Flaxman, of Edward T. Joyce & Associates in Chicago; 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:** \$ 1,407  
**IMPR.:** \$ 0  
**TOTAL:** \$ 1,407

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 2011 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 3,126 square foot vacant land parcel. The property is zoned RT-4 and it is located in West Chicago Township, Cook County. The subject is classified as a

class 1-00 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 that opined the subject's market value was \$14,000 as of January 1, 2009. The appellant also submitted information regarding nine additional comparable sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$2,812. The subject's assessment reflects a market value of \$28,120 or \$9.00 per square foot of land area, when applying the level of assessment for class 1-00 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and information on five comparable sales.

As a preliminary matter, the Administrative Law Judge, with the agreement of both parties, stated that the hearing for the subject property would be combined with the hearings for ten other properties as they all contained similar facts, evidence, and bases of appeal. The Administrative Law Judge also stated that separate decisions would be issued for each appeal.

At hearing, the appellant, Kenneth Flaxman, testified that he is an attorney, a real estate broker, and an investor-owner of Garfield Park Redevelopment Ltd. He stated that he is familiar with the subject property. He presented the previously submitted appraisal of the subject property. The board of review's representative objected to the submission of the appraisal as the appraiser was not present to testify as to the methodology used in adjusting the comparables and the appraisal's conclusion of value. The Administrative Law Judge sustained the objection and stated that the appraisal's comparables would be considered; however, no weight would be given to the appraiser's adjustments or conclusion of value. The appellant reviewed his previously submitted additional comparable properties and stated that they are located within one mile of the subject property and have sale dates that are within six months of the assessment date at issue.

The board of review's representative rested on the board's previously submitted sale comparables. The board's representative submitted property characteristics sheets for

appellant's additional comparables #1, #2, #6, and #9. She stated that the printouts show the comparables are located outside of the subject's neighborhood code. The appellant objected to the submission of this evidence and stated that the neighborhood codes are irrelevant. The Administrative Law Judge admitted the printouts into evidence and marked them Exhibit 1A. The board's representative also submitted PTAX-203 forms for appellant's additional comparables #2, #5, #6, #7 and #8. The Administrative Law Judge admitted the PTAX-203 forms into evidence, without objection from the appellant, and marked them Exhibit #2A.

In rebuttal, the appellant stated that the author of the board of review's memorandum was not present to testify and therefore the board's sale comparables should be given little weight. The appellant also stated that the board comparables have prices that vary greatly from the subject's market value, and that the board's comparables are located miles away from the subject property in different neighborhoods. The appellant also explained, in detail, the differences between the board of review's comparables and the subject property.

#### **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.

The appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and conclusions drawn from them, and be subject to cross-examination. Therefore, the Board sustains the board of review's objection to the admission of the appraisal report as hearsay, and the opinions and conclusions of the value of the subject property are given no weight. See Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788 (1<sup>st</sup> Dist. 1983). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report.

The Board finds the best evidence of market value to be appellant's comparable #1 listed in the appellant's appraisal and appellant's additional comparable sales #3 and #4. These comparables sold for prices ranging from \$3.61 to \$5.13 per square foot of land. The subject's assessment reflects a market value of \$6.15 per square foot of land, which is above 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 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

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.