



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

APPELLANT: Edward Chaney  
DOCKET NO.: 11-30370.001-R-1  
PARCEL NO.: 20-15-307-013-0000

The parties of record before the Property Tax Appeal Board are Edward Chaney, the appellant; 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:** \$ 12,960  
**IMPR.:** \$ 13,740  
**TOTAL:** \$ 26,700

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 two-story, two-unit dwelling of masonry construction. The dwelling is 112 years old. Features of the building include a detached four-car garage. The property has an 8,100 square foot site and is located in Hyde Park Township, Cook County. The property is a class 2-05 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 \$65,000 as of January 1, 2011. The appraisal contained no interior or exterior photos of the comparable properties. Although the appraiser describes comparable #3 as a habitable property, he makes an adjustment for habitability and an overall adjustment of 44% to the comparable. Comparable #1 is an estate sale and comparables #2 and #3 are listed as foreclosure sales yet no adjustments are made for market conditions.

The appraisal states the subject is a two-unit brick building with a full and partially finished basement and per the owner a two car detached garage. It stated that it contains 2,607 square feet of living area and that there was a second floor above the garage which is an empty space without heat or water; and therefore the appraiser believed it lacks contributory value pursuant to the owner's statement. The appraisal also states that the appraiser makes an extraordinary assumption that the subject property was similar to the owner's description.

The appellant also included copies of multiple faxes and emails to show communication with the appraiser, Michael Hobbs, asking him to correct mistakes in the appraisal. In the pleadings, the appellant claimed that the appraisal submitted as evidence in this matter was riddled with errors.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,789. The subject's assessment reflects a market value of \$345,511, or \$91.36 per square foot of living area, including land, when applying the 2011 three year median level of assessment of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted three equity comparables for each improvement. The board of review's evidence shows two improvements on the property and shows living space associated with both improvements.

At hearing, the appellant provided a very detailed description of his property as being a two-unit building with a detached garage containing no living space. He described his immediate

neighborhood, the history of the neighborhood and different types of properties in Chicago, and the changes which affect his property value. He asked the Board to examine his appraisal which he stated supports his contention that his property is overvalued.

The board of review requested that the Board take judicial notice of a previously rendered decision which the board's representative asserted was on point in this matter. In support thereof, he submitted a copy of the decision in Docket #10-27282.001-R-1 and tendered a courtesy copy of said decision to the appellant and the Board. He also argued that the appellant's appraiser was not present at the hearing to testify or be cross-examined.

At hearing, the appellant testified that the board of review's comparables are located in completely different neighborhoods than the subject property is located. He said that some are located up to four miles from the subject property. He also stated that the comparables do not compare to his property as they are superior in lot size, age, style, and location.

#### **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 meet 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 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 at 509. In the instant case, the board of review has objected to the appellant's appraisal as hearsay. Therefore, the Board finds the appraisal adjustments and conclusions of value are given no weight. Further, the appellant himself stated, in the record, that the appraisal contains several errors. However, the Board will consider the raw sales data submitted by the appellant.

The Board notes that the appellant's comparable #1 is an estate sale and comparables #2 and #3 are foreclosure sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

The Board finds that the properties sold in an unadjusted range from \$16.49 to \$28.37 per square foot of living area. In comparison, the appellant's total assessment reflects a market value of \$91.36 per square foot of living area, based on 3,782 square feet of living area stated by the board of review. After considering adjustments and the differences in the comparables when compared to the subject, specifically for conditions of sale and lot size, the Board finds that the subject's market value is above the unadjusted range and that 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.

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Chairman

*Mark 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.