



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

APPELLANT: Marta Harbut
DOCKET NO.: 12-24834.001-R-1
PARCEL NO.: 18-35-400-041-0000

The parties of record before the Property Tax Appeal Board are Marta Harbut, 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: \$ 3,250
IMPR.: \$19,550
TOTAL: \$22,800**

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 2012 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 is 18 years old, and consists of a one-story dwelling of frame construction containing 1,860 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The subject property has a 9,287 square foot site, is located in the town of Hickory Hills, Lyons Township,

Cook County and is classified as a Class 2 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 report in which six sale comparables were used. Comparables #1, #2, #3, and #6 were located in the town of Hickory Hills; #4 was located in Justice; #5 was located in Bridgeview.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,453. The subject's assessment reflects a market value of \$293,633 or \$157.87 per square foot of living area, including land, when applying the 2012 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, three of which were located in La Grange and one of which was located in Hinsdale.

In rebuttal, the appellant argued each of the four sale comparables submitted by the board of review were at least five miles from the subject, were not in the same neighborhood as the subject, and were in economically more affluent locations.

A hearing was conducted on May 26, 2015. The appellant reaffirmed her argument that the subject property was overvalued. The appellant offered into evidence two documents detailing property characteristics of two comparables submitted in her rebuttal brief. They were entered into evidence with no objection from the board of review as Appellant's Hearing Exhibits #1 and #2 (A Exs. 1 & 2).

The board of review objected to the admission of the appraisal report since the appraiser was not present and did not testify. The objection was entered and taken under advisement. The board of review testified that two of the sale comparables disclosed in the appraisal report appeared to be compulsory sales.

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 and testimony presented by the parties. 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 (1st 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 sale comparables #1, #2, and #3 disclosed in the appellant's appraisal report. These comparables sold from August 2012 through January 2013 for prices ranging from \$99.86 to \$121.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$157.87 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Each of these three sale comparables was located within less than one mile of the subject, in a similar neighborhood, ranged from 1,872 to 2,203 square feet of living area, and included central air conditioning and two-car garages. The four sale comparables disclosed by the board of review sold from April 2009 through June 2011. The board of review did not present any evidence to challenge the appellant's rebuttal contention that the board of review's four sale comparables were at least five miles from and in different neighborhoods than the subject property.

Based on this evidence, the Board finds a reduction in the subject's assessment in the amount the appellant requested 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.

Chairman

Mark Albino

Member

[Signature]

Member

Jerry White

Member

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]

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.