



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

APPELLANT: Melitonia & Arturo Guzman
DOCKET NO.: 12-30565.001-R-1
PARCEL NO.: 13-09-417-038-0000

The parties of record before the Property Tax Appeal Board are Melitonia & Arturo Guzman, the appellants; 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: \$ 6,804
IMPR.: \$16,644
TOTAL: \$23,448

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 109 years old, and consists of a two-story dwelling of frame construction containing 2,194 square feet of living area. Features of the home include a full basement, air conditioning, a fireplace and a one-car garage. The property has a 5,670 square foot site and is located in

Jefferson Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In their brief, the appellants argued the size of their improvement disclosed and used by the board of review was incorrect data derived from the Cook County Assessor. The appellants argued the correct size was either 2,153 or 2,226 square feet of living area, depending on the evidence to which they referred. The appellants submitted an appraisal estimating the subject property had a market value of \$225,000 as of January 18, 2013. The appraisal report included a floor plan sketch of each story of the dwelling and a plat of survey. The appraisal report disclosed the subject had 2,153 square feet of living area. The report disclosed three comparables that sold from September 2012 through November 2012 for prices ranging from \$193,000 to \$255,000 and from 1,700 to 2,048 square feet of living area. They ranged from one-tenth of a mile to 1.65 miles in proximity to the subject property. The report also disclosed one comparable for a contingent sale. The appellants also attached a copy of the decision of the Board in docket #2010-29785.001-R-1 in an earlier decision for the subject property, wherein the Board found the subject had 2,226 square feet of living area.

The appellants raised the issue of diminished market value of the improvement due to damage. Appended to the appraisal report were photographs of varied damage or deferred maintenance to the improvement. No further information was provided.

The appellants also submitted a Grid Analysis disclosing four sale comparables. Assessment data in support was provided for two of the four comparables. No sales data was submitted.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,358. The subject's assessment reflects a market value of \$426,811 or \$152.05 per square foot of living area including land, when using the board of review's indicated size of 2,807, and when applying the 2012 three-year median level of assessment of 9.69% for class 2 property 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 data on three suggested equity comparables. The board of review also

disclosed the November 2009 sale of the subject property for \$242,000. No data in support of the equity comparables was submitted. No sale comparables were submitted.

At hearing, the appellants offered into evidence two separate copies of the decision of the Board in docket #2010-29785.001-R-1 for the subject property in the earlier decision. The exhibits were entered into evidence as appellants' exhibits #1 and #2 (A Exs. 1 and 2). The appellants also offered into evidence a print-out from the Cook County Assessor's website disclosing the subject property had 2,194 square feet of living area for the 2014 assessment. It was entered into evidence as appellants' exhibit #3 (A Ex. 3).

The board of review objected at hearing to the admission of the appraisal report into evidence because the appraiser who prepared the report did not appear and testify. The board of review offered into evidence the Board's decision in 2010-27282.001-R-1. It was entered into evidence as board of review exhibit #1 (BOR Ex. 1).

Conclusion of Law

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

The Cook County Assessor's website print-out (A Ex. 3) disclosing 2,194 square feet of living area supports the appellants' argument that the data relied upon by the board of review for improvement size was incorrect. The Board finds the evidence submitted by the appellants to establish the correct square footage of the improvement at 2,194 square feet is persuasive.

The appellants' 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 105 objected to the appraisal as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value, as well as conclusions and observations of damage, are given no weight. However, the Board will consider the raw sales data submitted by the parties.

The Board finds the three equity comparables submitted by the board of review to be raw and unconfirmed. They are accorded diminished weight. However, the appellants' appraisal report contained three sale comparables that establish a range. See Ill.Admin.Code §1910.65(c)(4).

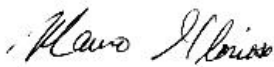
The Board finds the best evidence of market value to be comparable sales #1, #2, and #3 contained in the appellants' appraisal report. These comparables sold for prices ranging from \$94.24 to \$150.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$194.54 per square foot of living area, including land, when using improvement size of 2,194 square feet. This value 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.

Chairman



Member



Member

Member



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: April 24, 2015



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.