



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

APPELLANT: Michael Hasemann
DOCKET NO.: 12-35689.001-R-1
PARCEL NO.: 32-25-407-031-0000

The parties of record before the Property Tax Appeal Board are Michael Hasemann, the appellant(s), by attorney Nancy Pina, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds No Change 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: \$2,062
IMPR.: \$4,921
TOTAL: \$6,983

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 a 45 year-old, one-story dwelling of frame and masonry construction containing 1,263 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning and a one-car garage. The property has an 8,250 square foot site in Bloom Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Board's December 23, 2016 decision in docket #11-34429.001-R-1. In support of this request, the appellant attached a copy of that decision and a letter dated January 22, 2017 requesting a direct appeal.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three suggested comparable sales and adjustment information the appellant named "Market Value Equalization." The appellant requested a total assessment reduction to \$2,111.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,983. The subject's assessment reflects a market value of \$69,830, or \$55.29 per square foot of living area including land, when applying the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables, each with assessment equity information. The board of review also submitted a brief arguing that the prior 2011 appeal reducing the subject's assessment should not result in a reduction of the assessment in the 2012 lien year pursuant to 35 ILCS 200/16-185 because the appellant did not submit evidence that the subject was owner-occupied in 2012. The board of review also submitted a brief arguing that any adjustments made to the appellant's sale comparables constitutes improper evidence because it would have been prepared by a person not licensed as an appraiser. In support of this second brief, the board of review appended a copy of an Order of the Division of Professional Regulation of the Department of Financial and Professional Regulation of the State of Illinois. That Order alleged that the respondent therein developed appraisals within the State of Illinois without being a licensed appraiser.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant also asserted an argument that the Board should determine the median sale price per square foot of all the best sale comparables submitted by the parties to set the assessment level of the subject. The appellant acknowledged in his brief that the appellant's sale comparables #1, #2 and #3, and the board of review's sale comparables #2 and #3 are the best sale comparables in the record. The appellant included in his rebuttal brief an objection to the inclusion of the Order in the board of review's evidence.

At hearing, the appellant reiterated the argument that the best method to determine the assessment level of the subject is to calculate the median sale price per square foot of the best comparables in the record. The appellant's attorney stated that she did not have any legal authority in support of this argument. The appellant reaffirmed the request for an assessment reduction.

Conclusion of Law

The Board finds the appellant filed a timely direct appeal request. Although the appellant did not request a rollover of the 2011 assessment reduction decision pursuant to 35 ILCS 200/16-185, the Board finds that there is no evidence that the subject was owner-occupied in 2012. Therefore, the Board does not apply a reduction pursuant to that statute.

The appellant's argument in rebuttal for the application of a median sale price per square foot for the best comparables is a novel issue first raised in rebuttal. By the admission of the appellant's counsel at hearing, the appellant had no legal authority to support this contention. "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal argument here since it was not raised in the appellant's initial pleading and did not rebut the evidence submitted by the board of review.

The Board finds the appellant failed to lay a foundation for the "Market Value Equalization" adjustments he submitted and, therefore, gives them no weight. However, the Board may consider the raw, unadjusted sale data.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3, and the board of review comparable sales #1, #2 and #3. These comparables sold for prices ranging from \$15.40 to \$93.17 per square foot of living area, including land. The subject's assessment reflects a market value of \$55.29 per square foot of living area including land, which is within 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 not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: _____

CERTIFICATION

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 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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