



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

APPELLANT: John & Marie Lee
DOCKET NO.: 13-21947.001-R-1
PARCEL NO.: 14-06-217-006-0000

The parties of record before the Property Tax Appeal Board are John & Marie Lee, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 9,000
IMPR.: \$ 28,969
TOTAL: \$ 37,969

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 2013 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 94 year-old, three-story dwelling of masonry construction containing 4,562 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,750 square foot site and is located in Lake View Township, Cook County. The property is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal estimating the subject property had a market value of

\$285,000 as of March 21, 2013. The appraisal was based on four recent sale comparables and two sale listings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,969. The subject's assessment reflects a market value of \$377,425, or \$82.73 per square foot of living area including land, when applying the 2013 three-year average median level of assessment for Class 2 property of 10.06% 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 suggested sale comparables.

The appellants' appraiser was not present at hearing to testify. The board of review objected to the conclusions and opinions of the appraiser in the report. The Board sustained the objection as hearsay. However, the appellant John Lee testified as to the raw data of the six comparables in the report. He stated that the comparables were similar to the subject, sold for prices that were lower per square foot of living area including land than the market value reflected in the board of review's evidence. The board of review representative objected to the appellants' comparables #5 and #6 since they were only sale listings, not recent closed sales. He also objected to the appellants' comparables #1 and #3 since they were short sales.

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

The appellants' 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 appellants' appraisal report contained four recent closed sale comparables. The appraisal report disclosed that the appellants' comparables #1 and #3 were short sales, or compulsory sales. The board of

review objected to admitting them into evidence as sale comparables. The Illinois General Assembly recently provided guidance for the Board regarding compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

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.

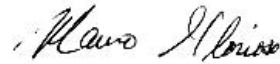
35 ILCS 200/16-183.

Therefore, the objection by the board of review to the admission into evidence of the appellants' comparables #1 and #3 because they were compulsory sales is overruled.

The Board finds the best evidence of market value to be the appellants' comparable sales #1, #2 and #3, and the board of review comparable sale #2. These comparables sold for prices ranging from \$53.34 to \$91.56 per square foot of living area, including land. The subject's assessment reflects a market value of \$82.73 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.

Chairman



Member

Member



Member

Acting 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: November 20, 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.