



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

APPELLANT: Reza Hashemian
DOCKET NO.: 14-29348.001-R-1
PARCEL NO.: 13-30-302-042-0000

The parties of record before the Property Tax Appeal Board are Reza Hashemian, the appellant(s); 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: \$ 3,125
IMPR.: \$ 11,053
TOTAL: \$ 14,178

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 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story dwelling of frame construction with 780 square feet of living area. The dwelling is 90 years old. Features of the home include a slab and a one-car garage. The property has a 3,125 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

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 \$100,000 as of June 27, 2014. The comparables used in the sales comparison approach to value sold between December 2013 and February 2014 for \$73,400 to \$85,000, or \$91.07 to \$112.14 per

square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the appraisal's estimate of market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,178. The subject's assessment reflects a market value of \$141,780, or \$181.77 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables and eight sale comparables. The comparables sold between January 2013 and October 2014 for \$110,200 to \$212,000, or \$190.00 to \$324.14 per square foot of living area, including land.

In written rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

At hearing, the appellant reaffirmed the evidence previously submitted.

The board of review analyst objected, as the appraiser: was not present; did not testify; and was unavailable for cross-examination. Therefore, it was argued, the appraisal should be dismissed as hearsay evidence. The appellant responded that the appraisal should be accepted into evidence because the appraiser signed and certified the appraisal, and that the details contained therein show the accuracy, and thus, the veracity, of its contents. The Board reserved ruling on this objection. 86 Ill.Admin.Code §1910.90(f)(2). The analyst then reaffirmed the evidence previously submitted.

In oral rebuttal, the appellant reaffirmed the evidence previously submitted in written rebuttal.

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

In ruling on the board of review's hearsay objection made at hearing, the Board sustains the objection. At hearing, the board of review analyst argued that the appraisal was hearsay evidence because the appraiser was not available to testify. The Board finds this to be the case. For proceedings before the Board, "[t]he procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence," 35 ILCS 200/16-180. However, in Novicki v. Department of Finance, 373 Ill. 342 (1940), the Illinois Supreme Court 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. Thus, while the Board's rules allow for informal rules of evidence, the Board cannot abrogate a basic rule of evidence under the Supreme Court's holding in Novicki.

The Board finds that the appellant's argument that the appraisal is signed and certified by the appraiser is without merit, as a signature and certification of an appraisal is not a sufficient substitute for the appraiser's testimony and submission to cross-examination. Moreover, the appellant's argument that the details contained within the appraisal show its accuracy and veracity is without merit. Such an argument results in the contents of the report being self-validating (i.e., the appraisal is detailed, therefore it is valid). To overrule a hearsay objection on such grounds would obviate the need for testimony on any sufficiently detailed appraisal. Such a result would clearly run afoul of the requirement that all witnesses testify at a hearing and be subject to cross-examination. Therefore, the Board finds that the appraisal is hearsay evidence for which no exception exists, and that the appraisal shall not be considered as relevant evidence in this appeal. However, the Board will analyze the raw sales data submitted by the parties, including the sales data included in the sales comparison approach of the appraisal.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, and #3 found in the sales comparison approach in the appraisal, and board of review comparables #1, #4, #6, #7, and #8. These comparables sold for prices ranging from \$91.07 to \$354.73 per square foot of living area, including land. The subject's assessment reflects a market value of \$181.77 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, 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:

October 20, 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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