



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

APPELLANT: Maria Michalik
DOCKET NO.: 14-34094.001-R-1
PARCEL NO.: 13-21-227-030-0000

The parties of record before the Property Tax Appeal Board are Maria Michalik, the appellant(s), by attorney Edward P. Larkin, Attorney at Law in Des Plaines; 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: \$9,375
IMPR.: \$46,682
TOTAL: \$56,057

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property contains a 64 year-old, one-story, mixed-use building of masonry construction with 7,294 square feet of building area. The building contains a commercial space in the front and a residential apartment in the rear. The property has a 9,375 square foot site located in Jefferson Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$500,000 as of August 1, 2013. In support of the assessment inequity argument, the appellant submitted three suggested equity comparable

properties. The appellant attached the board of review's final assessment letter disclosing the total assessment for 2014 was \$56,057. However, the appellant listed the total assessment of \$62,154 and improvement assessment of \$52,779 on the Grid Analysis. The appellant requested a total assessment reduction to \$39,375.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,057. The subject property has an improvement assessment of \$46,682, or \$6.40 per square foot of living area. The subject's assessment reflects a market value of \$560,570, or \$76.85 per square foot of living area including land, when applying the 2014 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 equity comparable properties.

In rebuttal, the appellant argued that the board of did not respond to the overvaluation argument and to a "subsequent reduction to 51,033 [*sic*]." The appellant reaffirmed the request for an assessment reduction.

At hearing, the board of review representative objected to the opinions and conclusion contained in the appraisal report as hearsay because the appraiser was not present to testify. The Administrative Law Judge sustained the objection. The appellant reiterated the request for an assessment reduction.

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.

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 opinions or conclusions drawn from them, and be subject to cross-examination under oath. Therefore, the Board sustained the board of review's objection to the admission of the opinions and conclusions in the appraisal report as hearsay, and gives them 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 board of review did not submit sale comparable properties. Although the appellant submitted eight suggested unadjusted sale comparables in the appraisal as raw data, these comparables are given little weight. Comparable #8 was not a closed sale; comparable #3 was the sale of a leased fee and there is no evidence it contained residential space; comparables #1, #2, #5, #6 and #7 were not similar with the subject property for various key property characteristics; comparable #4 consisted of two properties that

were combined for sale by a foreclosing bank and neither property was similar with the subject. Based on this evidence, the Board finds the appellant has not met its burden by a preponderance of the evidence. A reduction in the subject's assessment based on overvaluation is not justified.

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be the appellant's comparables #1 and #2, and the board of review's comparables #2 and #3.¹ These comparables had improvement assessments that ranged from \$6.23 to \$6.94 per square foot of living area. The subject's improvement assessment of \$6.40 per square foot of living area falls within the range established by the best comparables in this record.² Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

¹ The Board notes that the appellant's comparable and #1 and the board of review's comparable #2 are the same property.

² The appellant did not report the correct assessment information.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: June 19, 2018



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

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