



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

APPELLANT: Robert Bettenhausen
DOCKET NO.: 15-21166.001-R-1
PARCEL NO.: 28-30-302-049-0000

The parties of record before the Property Tax Appeal Board are Robert Bettenhausen, 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 **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: \$3,688
IMPR.: \$7,847
TOTAL: \$11,535

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 2015 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 consists of a one-story, single-family dwelling of frame construction. The dwelling was constructed in 1901. Features of the home include a full unfinished basement, one bath, and a two-car garage. The property has a 11,350 square foot site and is located in Tinley Park, Bremen Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted a comparative market analysis prepared by Martin King, a Baird & Warner broker. The comparative market analysis included 13 sale comparables with adjustments and estimated the subject's market value at \$120,588. In support, multiple listing sheets for each comparable were submitted. No information was provided as to Mr. King's education or experience in appraisal practice. Appellant's pleadings also state that the subject contains 954 square feet of living area with 784 square feet of living area being habitable. Also, appellant stated that the subject is approximately

140 years old. Appellant requested a class change from 2-03 to 2-02. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,355. The subject's assessment reflects a market value of \$143,550 when using the 2010 three year average median level of assessment for Cook County of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted four equity comparables per the subject's current class 2-02 and three additional equity comparables including sale data for one comparable per the subject as a class 2-03 property.

At hearing, the appellant testified that the subject contains 769 square feet of living area. In support, the appellant tendered a handwritten sketch of the subject as Exhibit "A." The sketch was prepared by the subject's tenant but appellant testified that he is familiar and has personal knowledge of the subject's dimensions and layout and thus, confirmed accuracy of sketch. Exhibit "A" is a handwritten sketch outlining the subject's dimensions including each room's size totaling 769 square feet of living area.

The board of review objected to the comparative market analysis, as the preparer was not present to testify at hearing, was not available for cross examination, and nor was he a licensed appraisal. Board of review's objection was sustained regarding conclusions, adjustments, and analysis but the raw sale comparables were submitted into evidence. The board of review analyst reviewed and reaffirmed the evidence previously submitted.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

As to the subject's size, the Board finds that the subject contains 769 square feet of living area. In support, the appellant testified as subject's size and submitted a sketch outlining each room's dimensions. Since the subject contains 769 square feet of living area, the subject meets the definition of a class 2-02 property.

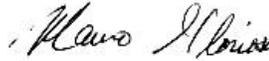
At hearing, the board of review analyst argued that the comparative market analysis was hearsay evidence because the appraiser was not able to testify. The Board finds this to be the case. For proceedings before the Board, "[t]he procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence,..."³⁵ ILCS 200/16180. However, 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. Thus, while the Board's rules allow for informal rules of evidence, the Board cannot repeal a basic rule of evidence under Supreme Court's holding in Novicki. Therefore, the Board finds that the comparative market analysis is hearsay evidence for which no exception exists, and that the preparer's adjustments shall not be considered as relevant evidence in this appeal.

In looking at the appraisal's raw sales data, the Board finds the appellant's comparables #5, #7, #9, and #13 set the range of market value for the subject. These comparables were similar to the subject in location, style, construction, and features. They sold for \$72.22 to \$150.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$186.67 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant submitted sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has met its burden by a preponderance of the evidence and that the subject does warrant a reduction based upon the market data submitted into evidence.

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: January 16, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Robert Bettenhausen
17239 68th Court
Tinley Park, IL 60477

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602