



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

APPELLANT: M. Halem Emsquared LLC
DOCKET NO.: 15-28547.001-R-1
PARCEL NO.: 15-14-328-024-0000

The parties of record before the Property Tax Appeal Board are M. Halem Emsquared LLC, the appellant(s), by attorney Jessica Hill-Magiera, 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 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: \$ 3,060
IMPR.: \$ 13,730
TOTAL: \$ 16,790

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 (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 two-story dwelling of masonry construction with 3,358 square feet of living area. The dwelling is 59 years old. Features of the home include a full unfinished basement. The property has a 8,160 square foot site, and is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and, therefore, it is not owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale and adjustment information on six sale comparables. The adjustments were included in a chart entitled "Property Equalization Values." These comparables sold between November 2013 and April 2015 for \$84,000 to \$180,000, or \$24.35 to \$53.60 per

square foot of living area, including land. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$15,265.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,522. The subject's assessment reflects a market value of \$205,220, or \$61.11 per square foot of living area, including land, when applying the 2015 statutory level of assessment for class 2 property of 10.00% 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 equity comparables.

In written rebuttal, the appellant argued that board of review's equity comparables were not responsive to the appellant's market value argument. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued.

Prior to hearing, the board of review analyst argued that the adjustments found in the appellant's "Property Equalization Values" chart were hearsay, as the preparer of the adjustments in the chart was not present to testify. Counsel for the appellant did not challenge the board of review's hearsay objection, and had no qualms with the Board disregarding the adjustments in the chart. Therefore, the Board sustained the board of review's hearsay objection, and stated that the adjustments in the appellant's "Property Equalization Values" chart would be given no weight in the Board's analysis.¹

At hearing, both parties 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.

The Board rejects the appellant's argument that the Board should use the median sale price per square foot of the best comparables in the record in ascertaining whether the subject is

¹ The Board notes that the board of review analyst's hearsay objection was made during the hearing for another appeal before the Board, namely docket number 15-25730. The hearing for this appeal occurred earlier in the day, and within two hours of the hearing for the instant appeal. During those proceedings, the Board asked counsel for the appellant if she intended to respond the same way during any subsequent hearings in which a "Property Equalization Grid" was included in the appellant's initial evidentiary submission, and the board of review analyst made a similar hearsay objection. Counsel for the appellant responded in the affirmative. Therefore, in sustaining the objection, the Board found it to be in the interests of judicial economy to disregard the appellant's "Property Equalization Chart" without the need for separate objections during each hearing, and the parties agreed to this procedure.

overvalued. First, this argument was only raised during rebuttal, and, therefore, the board of review was not granted an opportunity to challenge this argument. As such, this argument was not made timely. 86 Ill.Admin.Code §1910.66(c) (“Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence.”). Second, assuming *arguendo* that this argument was made timely, the appellant offers no evidence or testimony to support this premise. Instead, the appellant has simply made conclusory statements that are not supported by the record and are not law. For example, the appellant states, “The median price/SF more accurately reflects a reasonable market value,” and “Appellant submits that using a median price/SF analysis is more accurate, and should be standard practice for determining fair market value.” Arguments regarding the proper method of valuation are legal arguments. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd., 131 Ill.2d 1, 14-15 (1989); Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd., 226 Ill.2d 36, 51 (2007); Bd. of Review of County of Alexander v. Prop. Tax Appeal Bd., 304 Ill.App.3d 535, 538 (5th Dist. 1999). The appellant has not cited any legal authority in support of this legal argument. Indeed, the appellant has not cited any authority, legal or otherwise, in support of this argument. In short, the appellant seeks to have the Board use a method of valuation that has no support in the record and no basis in law. The Board declines the invitation, and gives this argument no weight.

The Board finds the best evidence of market value to be appellant’s comparables #1, #2, #3, #4, and #5. These comparables sold for prices ranging from \$24.35 to \$53.60 per square foot of living area, including land. The subject’s assessment reflects a market value of \$61.11 per square foot of living area, including land, which is above 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 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(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

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: July 17, 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

M. Halem Emsquared LLC, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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