



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

APPELLANT: Zaijie Wang
DOCKET NO.: 15-34973.001-R-1
PARCEL NO.: 17-18-316-093-0000

The parties of record before the Property Tax Appeal Board are Zaijie Wang, the appellant; 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: \$ 2,853
IMPR.: \$26,154
TOTAL: \$29,007

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 24-year old, three-story, rowhouse of masonry exterior construction. Features of the home include two and one-half baths as well as a one-car garage. The property has a 951-square foot site and is located in West Chicago Township, Cook County. The subject is classified as a class 2-95, an individually owned, single-family rowhouse property under the Cook County Real Property Assessment Classification Ordinance.

First, the appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant initially submitted an appraisal estimating the subject property had a market value of \$187,000 as of September 26, 2011. The appraisal indicated that the property was owner-occupied with the purpose of the appraisal for refinancing, while developing the cost and sales comparison approaches to value. The appraisal indicated that the subject contained 1,392 square feet of living area, while submitting photographs and a building schematic.

Also in support of the overvaluation argument, the appellant submitted 10 additional sale properties located within a one-mile radius of the subject. They were improved with a two-story or three-story, dwelling with either frame or masonry exterior construction. They ranged: in age from 13 to 135 years; and in building size from 1,496 to 2,700 square feet of living area. They sold from August, 2009, to October, 2015, for prices ranging from \$79.21 to \$153.08 per square foot. While eight properties were identified as rowhouses, property #5 is identified as an apartment building and property #9 is identified as a detached, one-story, single-family dwelling.

In addition, the appellant contended that there was an inequity in the assessment process for the subject. He used the above 10 sale properties, while indicating the properties also ranged in improvement assessments from \$3.57 to \$14.64 per square foot of living area. The subject's improvement assessment is \$21.75 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,069. The subject's assessment reflects a market value of \$440,690 or \$232.55 per square foot of living area, including land, based upon 1,895 square feet when applying the 10% level of assessment 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 assessment and sales data on four suggested comparables. These properties were improved with a two-story or three-story, masonry dwelling. They ranged in age from 17 to 27 years and in building size from 1,829 to 2,094 square feet of living area. They sold from January to November, 2014, for prices that ranged from \$234.00 to \$316.02 per square foot. Further, the properties contained improvement assessments that ranged from \$20.70 to \$27.26 per square foot.

In written rebuttal, the appellant detailed the lack of comparability of the board of review's properties in comparison to the subject. Specifically, he noted that the board's properties were not in the same vicinity as the subject, while located from 1.6 to 2 miles away from the subject. In support, he submitted a Google map reflecting the locations of the subject, appellant's comparables, and the board's comparables. Moreover, he stated that the board's properties are located East of Ashland Avenue which is a trendy and expensive area for newer, high demand homes. He asserted that the area of University Village and Garibaldi Square cater to people with high-paying jobs in the financial district, university and other downtown offices. Lastly, the appellant noted the upgraded and additional amenities in the board's properties that are not included in the subject property.

As to the appellant's evidence, the board of review's representative raised a hearsay objection regarding the appellant's appraisal due to the absence of the appraiser at hearing to testify regarding the methodology used therein. Therefore, he asserted that no weight should be accorded the adjustments and conclusions of value reflected in the appellant's appraisal. Moreover, he argued that the raw sales data therein is not relevant because the appraisal's sales occurred in tax year 2011, while the tax year at issue in this appeal is 2015.

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

Initially, the appellant submitted a uniform residential appraisal report that included three sales properties as well as the cost approach. However, the appellant's appraiser or preparer was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the evidence, the conclusions or be cross-examined by the board of review and the Board.

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. In Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788, 71 Ill.Dec. 100 (1st Dist. 1983) the appellate court held that the admission of an appraisal into evidence prepared by an appraiser not present at the hearing was in error. The appellate court found the appraisal to be hearsay that did not come within any exception to the hearsay rule, thus inadmissible against the defendant, and the circuit court erred in admitting the appraisal into evidence. Id.

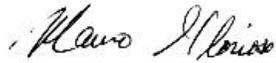
In Jackson v. Board of Review of the Department of Labor, 105 Ill.2d 501, 475 N.E.2d 879, 86 Ill.Dec. 500 (1985), the Supreme Court of Illinois held that the hearsay evidence rule applies to the administrative proceedings under the Unemployment Insurance Act. The court stated, however, hearsay evidence that is admitted without objection may be considered by the administrative body and by the courts on review. Jackson 105 Ill.2d at 509. In the instant case, the board of review has objected to the appraisal's adjustments and conclusions as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. Further, the Board gives no weight to the raw sales data located in this appraisal report due to the large disparity in markets. The three sales within that report were from tax year 2011, while the market value of the subject as of January 1, 2015 is the issue in this appeal.

In totality, the Board will consider the sales data relating to the remaining 14 properties submitted by the parties. The Board finds most probative appellant's sales #1, #8 and #10. The three sales were improved with a two-story or three-story, rowhouse dwelling located from a two to four block radius of the subject. They ranged in building size from 1,718 to 2,000 square feet of living area. They sold from February, 2013, to April, 2015, for unadjusted prices ranging from \$87.00 to \$153.08 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$232.55 per square foot of living area which is above the range established by these sale comparables. The Board accorded diminished weight to the remaining properties due to the disparity in sales date, location, style, usage, and/or building size. After considering adjustments and the differences in the comparables when compared to the subject,

the Board finds the owner-occupied, subject's per square foot assessment is not supported and that a reduction is warranted.

Furthermore, the Board finds that in using these three comparables in an equity argument, the subject merits a reduction. The comparables ranged in improvement assessments from \$11.04 to \$12.91 per square foot, while the subject's improvement assessment of \$21.75 was above this range. Therefore, the Board finds that a reduction is merited in either argument raised by the appellant for tax year 2015.

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

Zaijie Wang
935 S. Oakley Blvd.
Chicago, IL 60612

COUNTY

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