



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

APPELLANT: Sharon Burns
DOCKET NO.: 16-25214.001-R-1
PARCEL NO.: 14-29-207-029-0000

The parties of record before the Property Tax Appeal Board are Sharon Burns, 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: \$18,150
IMPR.: \$78,790
TOTAL: \$96,940

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 2016 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 an approximately 3,028 square foot parcel of land improved with an approximately 21-year old, three-story, frame, single-family dwelling. The property is located in Lakeview Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$780,000 as of September 8, 2017. The appraisal lists the subject as containing 2,620 square feet of building area. The appraisal utilized the sales comparison approach to value to estimate the value of the subject. In the sales comparison approach, the appraisal lists three sale comparables. These properties are described as multi-story, frame or frame and masonry, contemporary or traditional dwellings. They range: in age from 31 to 128 years and in size from 2,150 to 2,367

square feet of building area. The properties sold from March to July 2017 for prices ranging from \$363.26 to \$386.99 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel number. The subject has a total assessment of \$100,262. The subject's assessment reflects a market value of \$1,002,620 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review's evidence lists a different subject property and, therefore, the board of review does not provide the square footage for the subject.

In support of the assessment the board of review submitted four sale comparables. These properties are described as two-story, frame or masonry, single-family dwellings. They range in age from one to 17 years and in size from 2,632 to 3,031 square feet of building area. The properties sold from May to August 2015 for prices ranging from \$484.42 to \$610.36 per square foot of building area.

At hearing, the appellant, Sharon Burns, testified that she purchased the property 35 years ago and torn the then improvement down and rebuilt the improvement. She testified that she did not include any upgraded amenities when building the home such as marble, a jacuzzi or even a garage. She opined that homes in her neighborhood are new and nicer than the subject property and that she built the cheapest home she could for herself. She argued that the board of review's comparables may look the same on the outside, but these homes are nicer on the inside.

The evidence was then confirmed by the administrative law judge to be the appraisal and not any additional comparables. Ms. Burns testified that the comparables within the appraisal are valued below \$800,000 or just above this value. She argued that the differences between these properties and the subject support a market value of \$780,000. The board of review's representative, Brendan Seyring, objected to the conclusions of value within the appraisal as the appraiser was not present at hearing to testify. Mr. Seyring also objected to the conclusion of improvement size as determined by the appraiser as there is no testimony as to how he arrived at the listed square footage.

Ms. Burns argued that the comparables listed in the appraisal sold for prices less than the subject's market value based on the assessment, but that these properties have garages, decks and are nicer homes. She testified that she has never measured the subject's improvement for square footage size. The appellant asserted her disappointment in the objections to the appraisal, based on need for taxpayers to participate in the hearing.

Mr. Seyring rested on the evidence previously submitted by the board of review.

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 appellant's appraiser 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 as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. However, the Board will consider the raw sales data submitted by the parties.

As to the subject's size, the Board finds the board of review failed to present any evidence on the subject's size. While the conclusion in the appellant's appraisal are given no weight, this is the only evidence that lists the subject's size. Therefore, the Board finds the subject contains 2,620 square feet of building area which reflects a market value based on the assessment of \$382.68 per square foot of building area.

The Board finds the parties submitted seven sales comparables. The Board finds the best evidence of the subject's market value to be the appellant's comparables and the board of review's comparable #2. These sales occurred from August 2015 to July 2017 for prices ranging from \$363.26 to \$484.42 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$382.68 per square foot of building area which is within the range established by the sales comparables. However, the appellant testified that these comparable properties all have better amenities, such as a garage and the board of review's comparables were specific comparables for another property. Therefore, the Board finds the appellant should be at the lower to middle level of the range of comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject is overvalued and a reduction is warranted.

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: April 23, 2019



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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