



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

APPELLANT: Linda Small
DOCKET NO.: 17-21011.001-R-1
PARCEL NO.: 16-06-301-023-0000

The parties of record before the Property Tax Appeal Board are Linda Small, 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 **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: \$9,452
IMPR.: \$35,301
TOTAL: \$44,753

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 2017 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 parcel of land improved with an approximately 130-year old, two-story, frame, multi-family dwelling. The property is located in Oak Park Township, Cook County. The property is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the market value argument, the appellant submitted an appraisal undertaken by Lloyd Costello and John McMahon. The appraisal indicated an estimated market value of \$425,000 as of December 21, 2016. The appraisal report utilized the income and sales comparison approaches to value to estimate the market value for the subject property. The appraisal lists the subject's improvement as containing 2,154 square feet of building area.

Under the sales comparison approach, the appraisers analyzed four sales comparables and one listing. The properties are described as two-story, multi-family dwellings between 88 and 133

years old. They contain between 2,786 and 3,056 square feet of building area. The four sales sold between January to September 2016 for prices ranging from \$134.16 and \$214.51 per square foot of building area. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$425,000, rounded.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$44,753 was disclosed. The subject's final assessment reflects a fair market value of \$447,530 when the Cook County Real Property Assessment Classification Ordinance level of assessment of 10% for Cook County Class 2 property is applied.

In support of the subject's assessment, the board of review presented sales data on four properties suggested as comparable. The properties are described as one or one and one-half story, frame, masonry or frame and masonry, multi-family dwelling between 94 and 125 years. They contain between 1,896 and 2,166 square feet square feet of building area and sold September 2015 to May 2017 for prices that ranged from \$229.12 to \$342.83 per square foot of living area. The board of review lists the subject as containing 2,068 square feet of building area.

In rebuttal, the appellant submitted a letter addressing the board of review's comparables. The letter asserts that comparables #1 and #4 are single-family homes one of which was converted back to single-family from a multi-family dwelling. In addition, the letter asserts that the remaining two comparables support a reduction. The appellant also included sales information on the board of review's comparable #4.

At hearing, the appellant first spoke about the subject's assessment in regards to the board of review's evidence. She addressed these comparables and argued that the subject's improvement should be reduced based on the comparables submitted by the board of review because the comparables that are similar to the subject are assessed lower than the subject on a per square foot basis. Ms. Small was then directed to the evidence she submitted in her case-in-chief and argued that the comparables in the appraisal are assessed lower than the subject's improvement on a per square foot basis. The board of review's representative, Brendan Seyring then objected to this argument in that the appellant is making a new argument at hearing that differs from the argument and evidence that was submitted by the appellant. A ruling was reserved on this objection.

Ms. Small testified that the comparables within the appraisal are all located within the subject's town and within a mile of the subject. She testified that the subject is tenant occupied. She testified that she did not observe the appraiser measure the property. Mr. Seyring objected to the adjustments made and the conclusions determined in the appraisal because the appraiser was not present to testify at hearing. This objection was sustained. Ms. Small testified she did have personal knowledge that the listing property in the appraisal sold but did not have any personal knowledge as to the amount.

Mr. Seyring rested on the evidence previously submitted by the board of review. Ms. Small asserted that board of review's comparables #2 and #3 are comparable to the subject and are assessed lower than the subject on an improvement per square foot basis. She asserted that comparable #3's improvement assessment is \$29,436. Ms. Small testified that while comparable

#1 is listed as a 2-11 property by the county the property underwent extensive rehabilitation and is marketed as a single-family dwelling. Finally, she argued that comparable #4 is a single-family property and classified as such by the county. Ms. Small asserts that the three properties that are classified as 2-11, multi-family dwellings should be compared to the subject and the subject's improvement assessment should be reduced based on these assessments.

Conclusion of Law

The appellant contended assessment inequity at hearing and the board of review objected to this argument. The Property Tax Appeal Board finds it will not consider this new evidence and arguments presented at hearing. Section 16-180 of the Property Tax Code provides in pertinent part:

Each Appeal shall be limited to the grounds listed in the appeal petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

Additionally, Section 1910.50(a) of the rules of the Property Tax Appeal Board states in pertinent part:

Each appeal shall be limited to the grounds listed in the appeal petition filed with the Board. (86 Ill.Adm.Code §1910.50(a)).

The appellant's appeal petition that was filed with the Property Tax Appeal Board was clearly marked as "Recent appraisal," which suggests that the subject's assessment was not reflective of its fair market value. In addition, the appellant's evidence was an appraisal that addressed only the subject's market value. Therefore, the Board will only address the market value argument.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c).

In determining the fair market value of the subject property, the Board looks to the evidence and testimony presented by the parties.

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. In this appeal, the board of review 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.

In determining the subject's size, the board finds the appellant did not provide any testimony on how the appraiser measured the subject and, therefore, did not establish the subject's improvement size. Therefore, the Board finds the subject contains 2,068 square feet of building area which reflects an improvement assessment of \$17.07 per square foot of building area and a market value based on the assessment of \$216.41 per square foot of building area.

As to the subject's market value, the parties submitted a total of eight sales comparables. The Board finds the appellant's comparable #3 and the board of review's sales comparables #2 and #3 the most probative comparables and given the most weight. These sales occurred from September 2015 to May 2017 for unadjusted prices ranging from \$143.47 to \$300.78 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$216.41 per square foot of building area which is within the range established by the sales comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction is not 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

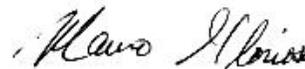
Member

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: June 18, 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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