



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

APPELLANT: Christine Canavera
DOCKET NO.: 17-24438.001-C-1 through 17-24438.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Christine Canavera, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-24438.001-C-1	15-36-301-024-0000	13,750	8,932	\$22,682
17-24438.002-C-1	15-36-301-065-0000	8,250	3,307	\$11,557

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 a one-story, masonry, industrial building with 2,945 square feet of building area that is used as a warehouse. The property has an 8,000 square foot site and is located in Riverside Township, Cook County. The subject is classified as a class 5-22, industrial property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of this appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$135,000 as of an effective date of January 1, 2017. The appraisal indicated that the subject was owner-occupied, while the subject's building contained 2,945 square feet of building area. The appraisal developed the sales comparison approach to value using five sale comparables.

Procedurally, at hearing, the appellant's attorney stated that the appraiser was unable to attend the hearing. The board of review's representative raised a hearsay objection not to the timeliness of the appellant's evidence submission of the appraisal, but to the fact that the preparer of the appraisal was not being called as a witness in this proceeding.

The Board sustained the board of review's hearsay objection and explained to the appellant's attorney that the appraisal was in evidence, but that the Board would not accord any weight to the adjustments and conclusions within the report due to the absence of the preparer to be examined regarding the methodology used therein. However, the Board indicated that the raw sales data submitted on the five sale comparables within the appraisal would be considered.

Therefore, the appellant's attorney rested on the written evidence submission. The appellant's sales were improved with a one-story, masonry or masonry and steel sided, industrial building. They were constructed from 1950 through 2003. The buildings ranged: in number of doors from one to six doors/docks; in building size from 1,500 to 9,103 square feet of building area; and in land-to-building ratio from 1.03:1 to 6.88:1. They sold from February, 2014, to December, 2016, for unadjusted prices that ranged from \$21.93 to \$47.73 per square foot. The sources for this data relating to these warehouse or industrial properties were listed in the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,250. The subject's assessment reflects a market value of \$165,000 or \$56.03 per square foot of building area, using 2,945 square feet, when applying the 25% level of assessment for class 5-22, industrial property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted descriptive and sales data on five sale comparables. The properties were improved with a one-story, masonry building and were identified as: industrial/service garage, general retail/auto repair, Class B service building, or a Class C service condominium building. They ranged in age from two to 34 years and in building size from 1,122 to 1,878 square feet of living area. The properties sold from July, 2012, to December, 2017, for prices that ranged from \$73.23 to \$104.71 per square foot. Sales #2, #3 and #4 were all leased fee with each property containing multiple tenants.

Moreover, the board of review's memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. This memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy.

At hearing, the board of review's representative rested on the written evidence submissions.

In rebuttal at hearing, the appellant's attorney asserted that the board's properties had different uses with only raw data submitted into evidence.

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.

In viewing the totality of the market value evidence, the Board finds that the appellant failed to call as a witness the appraiser whose work product was submitted. Specifically, the 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 opposing party 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 appellant's appraisal as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of size and/or value are given no weight. However, the Board will consider the raw sales data submitted by both parties.

The Board finds the best evidence of market value to be the *appellant's comparables #1 through #5*. These five comparables were improved with a one-story, masonry or masonry and steel sided, industrial building, similar in use and style to the subject. They were constructed from 1950 through 2003. The buildings ranged: in number of doors from one to six doors/docks; in building size from 1,500 to 9,103 square feet of building area; and in land-to-building ratio from 1.03:1 to 6.88:1. They sold from February, 2014, to December, 2016, for unadjusted prices that ranged from \$21.93 to \$47.73 per square foot. In addition, the unrebutted data relating to these sales indicated that the properties were used as a warehouse or for industrial purposes, as is the subject property.

The subject's assessment reflects a market value of \$56.03 per square foot, which is above the unadjusted range established by the best comparable sales in the record. After making adjustments to these five sales for pertinent factors, the Board finds that a reduction in the

subject's market value is justified. Further, the Board finds that the remaining properties were accorded diminished weight due to a disparity in use and style, sale dates too distant in time from the assessment date at issue, and a disparity in property rights conveyed as being leased fee instead of fee simple.

Therefore, based upon this evidence, the Board finds a reduction in the subject's market value is merited.

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: November 17, 2020



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

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