



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

APPELLANT: Mohammad Jamali
DOCKET NO.: 17-24880.001-C-1 through 17-24880.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mohammad Jamali, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-24880.001-C-1	11-19-213-006-0000	47,162	18,731	\$65,893
17-24880.002-C-1	11-19-213-007-0000	35,376	18,731	\$54,107
17-24880.003-C-1	11-19-213-008-0000	28,376	973	\$29,349

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 three parcels of land totaling 12,676 square feet and improved with an approximately 66-year old, one-story, masonry, commercial building. The property is located in Evanston Township, Cook County. The property is a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the market value argument, the appellant submitted an appraisal undertaken by David Lynn and Gary T. Peterson. The appraisal indicated an estimated market value of \$380,000 as of January 1, 2017. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property. The appraisal lists the subject's improvement as containing 4,740 square feet of building area.

Under the sales comparison approach, the appraisers analyzed five sales comparables and one listing. The closed sale properties are described as one-story, masonry, commercial buildings between 26 and 82 years old. They contain between 3,361 and 4,475 square feet of building area and have land to building ratios from 1.39:1 to 3.38:1. These five sales sold between January 2015 and August 2017 for prices ranging from \$52.51 and \$82.83 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 \$380,000, rounded.

The appellant also included black and white photographs of the subject and income and expense statements.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$149,349 was disclosed. The subject's final assessment reflects a fair market value of \$597,396 when the Cook County Real Property Assessment Classification Ordinance level of assessment of 25% for Cook County Class 5 property is applied.

In support of the subject's assessment, the board of review presented sales data on five properties suggested as comparable. The properties are described as one-story, commercial buildings between 60 and 94 years. They contain between 1,100 and 16,107 square feet of building area and sold April 2013 and October 2018 for prices that ranged from \$150.00 to \$219.78 per square foot of building area. The board of review lists the subject as containing 4,800 square feet of building area.

In rebuttal, the appellant submitted a letter addressing the board of review's comparables. The letter asserts that comparables are located in a better location than the subject and/or are in better condition to the subject.

At hearing, the appellant, Mohammad Jamali, testified that his property is in the worst condition of any property in Evanston. He testified he has needed to replace the roof and tuckpoint the walls for the past 10 years and has not done so yet. He argues that he suffers from higher property taxes for the past several years without justification based on the condition of the property. He testified that the economy has affected his business and he does not take an income from the business.

Mr. Jamali testified he was present when the appraiser inspected the property. An objection was then made by the board of review's representative, John Giokaris, that the appraisal's opinions and conclusions of value be given no weight because the appraisers were not present to testify. The Board sustained this objection. Mr. Jamali testified that he has not been inside any of the properties included within the appraisal.

Mr. Jamali testified that the lot next to the building which is included under the appeal is a vacant lot and is not sellable because it is narrow. He testified that he does not need to use this parcel as a parking lot and the assessment should be reduced. He testified that the black and white photographs show the subject's gravel lot next to the building. He acknowledged that there are two cars parked in this lot, but asserted that they are junk cars and that there is no need for a

parking lot. He testified that the photographs show the bad condition of the subject and the need for repairs. He testified that the condition of the building affects his business.

The board of review's representative testified that the evidence supports assessment especially in light of the fact that there is no appraiser present to testify as to the appraisal. Mr. Geokaris testified that the assessor concludes a value for each year and that each year is a different assessment year. He testified that the comparables are all within a three-mile radius of the subject.

Mr. Jamali testified that he looked at the exterior of each of the board of review's comparables. He testified that comparable #2 was similar to the subject in location, but not in condition because the subject is in the worst condition of all property in Evanston. He opined that the best properties are closest to downtown Evanston. He testified that comparable #4 is one of the oldest roads connecting the towns and argued that this is a well-traveled road by some of the wealthiest residents. He testified that he uses location to determine which properties are valued more than the subject and not comparable. He testified that when he states that the location is similar he is referring to the fact that that market is similar to the market the subject is located in. Mr. Jamali opined that three miles is a large area and that the markets are different from downtown Evanston and the subject.

Conclusion of Law

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 4,800 square feet of building area which reflects a market value based on the assessment of \$124.46 per square foot of building area.

As to the subject's market value, the parties submitted a total of nine sales comparables. The Board finds the appellant's comparables and the board of review's sales comparables #2 and #5 the most probative comparables and given the most weight. These sales occurred from January 2015 to August 2017 for unadjusted prices ranging from \$49.50 to \$152.56 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$124.46 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

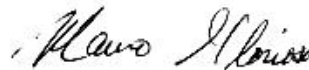
Member

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: August 20, 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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