



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

APPELLANT: Cyrus Hashemian
DOCKET NO.: 17-35564.001-R-1
PARCEL NO.: 12-24-326-006-0000

The parties of record before the Property Tax Appeal Board are Cyrus Hashemian, 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: \$4,125
IMPR.: \$5,875
TOTAL: \$10,000

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 is a 77 year-old, one-story dwelling of frame construction containing 560 square feet of living area. The property has a 3,750 square foot site in Chicago, Jefferson Township, Cook County. The subject is classified as 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 \$100,000 as of September 7, 2014. In further support of the overvaluation argument, the appellant submitted a settlement statement disclosing the subject property was purchased on April 22, 2014 for \$100,000. The subject's sale price reflects a market value of \$178.57 per square foot of living area including land. The appellant provided information in Section IV—Recent Sale Data

of the Residential Appeal that the subject was not transferred between related parties; and was advertised and sold by a realtor. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,905. The subject's assessment reflects a market value of \$149,050, or \$266.16 per square foot of living area, when applying the 2017 level of assessment of 10.00% 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 information on four suggested comparable sales.

At hearing, the board of review raised a hearsay objection to the admission of the appraisal report because the appraiser was not present to testify under oath and cross-examination. The Administrative Law Judge (ALJ) sustained the hearsay objection, but allowed into evidence the raw data of recent comparable sales cited in the report. The appellant testified in support of the documentary evidence previously submitted. The board of review sought to enter evidence in rebuttal that the recent sale of the subject was compulsory. The ALJ sustained the objection against admission of this evidence as new evidence in rebuttal contrary to the Board's Rule 1910.66(c).

Conclusion of Law

The appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the report and opinions or conclusions drawn from them, and be subject to cross-examination under oath. Therefore, the Board sustained the board of review's objection to the admission of the opinions and conclusions in the appraisal report as hearsay, and gives them no weight. See Oak Lawn Trust & Savings Bank v. City of Palos Heights, 115 Ill.App.3d 887, 450 N.E.2d 788 (1st Dist. 1983); 86 Ill.Admin.Code 1910.67(l). However, the Board may consider the raw sales data submitted by the parties, including those contained in the appraisal report.

The board of review offered new evidence and argument in rebuttal. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board does not consider that rebuttal evidence here since it contained new information that could have been submitted by the board of review in the documentary evidence submission phase of the appeal.

Regarding the substantive issue of overvaluation, 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.

The Board finds the best evidence of market value to be the purchase of the subject property in April 2014 for \$100,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related; and that the property was sold using a Realtor. In further support of the transaction, the appellant submitted a copy of the settlement statement. The Board finds the board of review did not present admissible evidence to challenge the arm's-length nature of the transaction. The Board finds the purchase price was below the market value reflected by the assessment. Based on this record, the Board finds the subject property had a market value of \$100,000 as of January 1, 2017, and that a reduction in the subject's assessment is justified. Since market value has been determined, the 2017 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: February 18, 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

AGENCY

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