FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Beverley Walter
DOCKET NO.: 18-21064.001-R-1
PARCEL NO.: 15-36-302-018-0000

The parties of record before the Property Tax Appeal Board are Beverley Walter, 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:	$4,280
IMPR.:	$20,720
TOTAL:	$25,000

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 2018 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 111 year-old, two-story dwelling of frame construction containing 2,846 square feet of living area. Features of the subject property include a full unfinished basement and a two-car garage. The property has a 5,350 square foot site in Riverside, Riverside Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal.[1] The appellant submitted a two-page brief summarizing the appraisal and lack of uniformity

[1] Although the appellant checked only an overvaluation argument based on an appraisal on her Residential Appeal Petition, the documentary evidence she submitted also addressed an assessment inequity argument.

arguments she raised in the instant appeal. This summary included descriptions of the subject's physical characteristics.

In support of the assessment inequity argument, the appellant submitted three spreadsheets with equity assessment information for many suggested equity comparable properties. Spreadsheet #1 was entitled, "Comparison of Assessments 2016 vs. 2017." It listed eleven properties near the subject, along with 2016 and 2017 assessment information for each property and gross and percentage increases for each. Spreadsheet #2 was entitled, "Comparables—Change in Assessed Valuation from 2013 to 2014." It listed five properties near the subject, along with 2016 and 2017 assessment information for each property and gross and percentage increases for each. Spreadsheet #3 was entitled, "Cook County Assessor's Office 2011 Proposed Estimated Market Value Percentage Increases and Decreases." It listed 14 properties near the subject, along with percentage decreases for each and with exterior construction material information. These 14 percentage decreases were compared on the spreadsheet to a percentage increase for the subject property. The appellant also submitted: two pages of color photographs of properties near the subject; a map entitled, "Riverside Street Map;" a two-page photocopy of a July 13, 2018 newspaper article; a copy of the 2017 Assessor information sheet regarding the subject's assessment and assessment information for four other properties; nine pages of building contractor billing statements and hand-written notes; and a February 21, 2003 letter from the Riverside Township Assessor informing the appellant that the Assessor reduced the subject's living area to 2,846 square feet and the property's description from a three-unit building to a two-unit building.

In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of $250,000 as of January 1, 2018. The appraisal disclosed the subject dwelling was owned by the appellant during the lien year. The appellant requested a total assessment reduction to $26,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $35,287. The subject property has an improvement assessment of $31,007, or $10.89 per square foot of living area. The subject's assessment reflects a market value of $352,870, or $123.99 per square foot of living area including land, when applying the 2018 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 equity comparable properties, three of which also included recent sale information. The four equity properties ranged from 1,848 to 2,976 square feet of living area, or from $7.00 to $12.00 per square foot. The three sale properties were sold from August 2015 through November 2017. They ranged from 1,848 to 2,976 square feet of living area, or from $113.64 to $149.17 per square foot of living area including land.

In rebuttal, the appellant submitted a one-page brief in which she argued that the board of review's comparable property #3 submitted as evidence should be given diminished weight because it was dissimilar to the subject in various key property characteristics. The appellant also raised a new argument that since her 2019 assessment was reduced by the Cook County

Assessor in her appeal to that office, and her 2017 assessment was reduced by a Certificate of Error, her assessment in the instant 2018 lien year appeal to the Board should also be reduced. In support of this argument, the appellant attached copies of correspondence from the Assessor to her regarding her 2019 assessment. The appellant also attached the Certificate of Error letter dated May 30, 2019, regarding the subject property's assessment reduction to $25,000 for lien year 2017 "based on the appraisal;" an Assessor letter dated April 1, 2019, informing the appellant of an assessment reduction to $25,000 for lien year 2019; a document from the Assessor listing a history of Certificates of Error for lien years 2013 and 2017; and a document from the Assessor listing the 2017, 2018 and proposed 2019 assessments for the subject. This latter document disclosed the 2018 assessment at $35,287, the same as the board of review's determination for 2018.

At hearing, the appellant testified that she appealed her 2019 assessment to the Assessor and requested a Certificate of Error for 2017 after she filed her instant 2018 to the Board. Consequently, the appellant requested an assessment reduction for 2018 because the prior and latter years assessments had been reduced and that all three years were within the same general assessment period. The appellant acknowledged that the appraiser who prepared her appraisal was not present at hearing. The Administrative Law Judge (ALJ) presiding over the hearing sustained the board of review's objection to the opinions and conclusions by the appraiser as hearsay. However, the ALJ ruled that the Board will consider the raw data of comparable properties cited in the appraisal. The appellant sought to enter into evidence copies of her rebuttal evidence previously submitted. The ALJ ruled that to the extent these documents were already in evidence as timely rebuttal, the submission of copies of the same would be redundant, but that to the extent they were new evidence, they would not be admitted into evidence as new evidence. The appellant testified regarding the physical condition and characteristics of the dwelling. The appellant did not submit documentation in support of her testimony regarding these characteristics. However, the appellant acknowledged that the living area size had been corrected in prior dealings with the Assessor. The appellant testified at great length that the Assessor described her dwelling incorrectly. However, she referenced the February 21, 2003 letter from the Riverside Township Assessor stating her dwelling square footage was reduced from 3,124 to 2,486 square feet and that it would be corrected from a three-unit to a two-unit building.[2] Nevertheless, the appellant persisted in her argument that the assessor cited the property characteristics incorrectly.

Conclusion of Law

The appellant 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). Upon inquiry of the appellant's attempt to introduce documents at hearing, those documents had already been submitted into evidence as timely rebuttal. The Board takes notice that these documents are already in evidence.

[2] These changes were reflected in the board of review's Assessment Equity Grid Analysis: the dwelling was described as a two-story improvement containing 2,846 square feet of living area. The appellant asserted the same information in Section III-Description of Property of her Residential Appeal Petition in the instant appeal.

The appellant asserted the novel argument at hearing that the subject property's instant 2018 assessment should be reduced because the Assessor reduced the 2017 and 2019 assessments. The Board notes from the documentary evidence and testimony: that 2017, 2018 (the instant lien year) and 2019 are within the same triennial assessment period for Riverside Township; that the 2017 reduction to a $25,000 total assessed valuation by the Assessor was via a Certificate of Error based on an appraisal; that the appellant successfully appealed her 2019 assessment directly with the Assessor based on an appraisal; that the 2019 assessment was reduced by the Assessor to $25,000; that both the appellant and the board of review cited the dwelling as a two-story building containing 2,846 square feet of living area; and that these property characteristics are the same as determined by the Riverside Township Assessor in its February 21, 2003, letter to the appellant that was submitted as documentary evidence.

The Board finds that there is no merit to this argument. The Supreme Court's decision in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) stands for the proposition that an assessment reduction in a subsequent year does not require an assessment reduction in the tax year at issue, absent a glaring error in calculation. The Supreme Court in Hoyne observed that the facts in that case presented unusual circumstances coupled with a grossly excessive assessment increase from $9,510 in 1970 to $246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37. The Supreme Court in Hoyne never found the 1970 assessment to be in error; it found the 1971 assessment to be grossly excessive. In this case, the appellant argued the 2018 assessment was too high merely because the 2017 and 2019 assessments were reduced. The appellant failed to present any facts that suggest the board of review reduced the 2017 and 2019 assessments because they were already grossly excessive. Even if the appellant were to present such facts, there is no basis to conclude that the 2018 assessment should, therefore, be reduced. The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, distinguished Hoyne as confined to its unique facts. The Court rejected that appellant's argument that Hoyne stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. The Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." *Id.* Any issue in the instant appeal regarding the dwelling's living area and number of stories is a moot point since the evidence from all parties is not in dispute. The issue of whatever relief the appellant feels she must seek for subsequent years is not before the Board.

As for the appellant's overvaluation argument based on an appraisal, the Board notes 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 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 appellant's comparable sale(s) #2, #3 and #4. These comparable properties sold from September 2016 through September 2017 for prices ranging from $82.05 to $123.41 per square foot of living area, including land. In contrast, the board of review's suggested sale comparable properties #1 and #3 were dissimilar in living area and other key property characteristics; comparable property #2 was sold in 2015 and, as such, was the oldest suggested sale in the record. Comparable #2 was also a far distance from the subject. The subject's assessment reflects a market value of $123.99 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified.

Since the subject property receives an assessment reduction based on overvaluation, the Board need not address the appellant's alternative argument of assessment inequity.

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:

C E R T I F I C A T I O N

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: January 21, 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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