



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Perry & Elena Myers
DOCKET NO.: 19-24055.001-R-1
PARCEL NO.: 10-12-318-018-0000

The parties of record before the Property Tax Appeal Board are Perry & Elena Myers, the appellant(s), by attorney Mary Ann Connelly, of the Law Offices of Terrence Kennedy Jr. 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:

LAND:	\$12,846
IMPR.:	\$102,154
TOTAL:	\$115,000

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 2019 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 16-year-old, two-story, single-family dwelling of frame construction with 5,200 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has an 8,564 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contended overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument the appellant submitted an appraisal utilizing the sales comparison approach, which used six comparables. It should be noted that the appraisal's comparables sale #6 is not actually a sale, but an active listing. The appraisal estimated the subject property had a market value of \$1,150,000 as of August 24, 2019. This appraisal was prepared and signed by Andrew Norak. The appellant requested that the Board apply the 10%

level of assessment as determined by the Cook County Real Property Classification Ordinance. Appellant requested a reduction in the subject's assessment to \$115,000. Despite indicating on their Residential Appeal that a basis for the appeal would be assessment inequity, the appellant failed to provide any equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,214. The subject's assessment reflects a market value of \$1,472,140 or \$283.10 per square foot of living area, including land, when applying the 10% level of assessment for class 2 properties as determined by the Cook County Real Property Classification Code. In support of its contention of the correct assessment the board of review submitted information on three comparables. Comparable #1 had equity and sales information, while comparable #2 and #3 had only equity information.

This matter proceeded to hearing on July 28, 2023, via the WebEx platform. Present at the hearing were Jennifer Kanik, attorney for the appellant, and John Lartz, representative for the Cook County board of review. At the hearing, John Lartz was sworn in as a witness. The appellant's attorney made representations that she had no witnesses to call at the hearing. Based on this representation, the board of review raised an objection to the admission of the appellant's appraisal which was received in discovery. The board of review cited Illinois Rule of Evidence 901(a) and 86 Ill.Admin.Code §1910.67(l) as authority for denying the admission of the opinion testimony within the appellant's appraisal. The appellant's attorney did not provide a response to the objection. A ruling on the admissibility of the appraisal was reserved and the hearing proceeded. The appellant did not present any witnesses and relied upon the appraisal to meet their burden. The board of review presented testimony regarding their comparable #1. Both sides presented closing arguments.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

At hearing, the appellant sought to admit their appraisal despite not having the appraiser present to testify. The board of review raised an objection to the admissibility of certain evidence citing Illinois Rule of Evidence 901(a) and 86 Ill.Admin.Code §1910.67(l). The board of review argued that "The only thing [within the appraisal] that [is admissible] is the unadjusted comparables because that is factual. The adjustments are opinion, but the unadjusted sales are factual. So, in essence, an appraisal case becomes no different than a comparable sales case." The appellant provided no argument. In accordance with the Administrative Code, the hearing officer reserved ruling on the objection and admitted the evidence subject to the ruling. 86 Ill. Adm. Code 1910.90(f)(2) (2014).

We now address the board of review's stated objections. The first part of the board of review's objection addresses the authentication of the appraisal, for which they cited the Illinois Rules of Evidence as the basis. "The requirement of authentication... as a condition precedent to admissibility is satisfied by evidence sufficient to support a finding that the matter in question is what its proponent claims." Ill. R. Evid. 901(a). The board of review then went on to discuss the first illustration from the rule that being, "Testimony that a matter is what it is claimed to be." Ill. R. Evid. 901(b)(1).

The board of review's reliance on Illinois Rule of Evidence 901(a) misses the mark. The board of review tacitly conceded that that the appraisal is authentic by saying that raw data from the appraisal is admissible. The board of review's arguments in support of their stated objection address the admissibility of the opinion testimony within the document rather than the actual authenticity of the document itself. The board of review did not argue that the document is not what it purports to be, that being an appraisal for the subject property, which is what an authenticity objection addresses.

The board of review also cited the second sentence of 86 Ill.Admin.Code §1910.67(l), which states, "Appraisal testimony offered to prove the valuation asserted may only be given by a preparer of the documented appraisal whose signature appears on the document." The board of review then argued, "At a minimum this means that there has to be testimony to get it in as evidence. And if there is no testimony, there is no proof of the value asserted. And it goes further, no testimony equals no authentication. No authentication means only unadjusted comps can be considered, none of the opinion gets in."

An objection based on this section of the Administrative Code also falls short. This section of the Code addresses testimony that is being offered, such as testimony by an appraiser who did not prepare the appraisal. In contrast, in the instant case, no appraisal testimony was offered, as opposed to testimony being offered by an individual who did not sign the document. The Board overrules the objections raised by the board of review to the admissibility of the opinions set forth in the appraisal.

The board of review did not properly object to the admission of the opinions set forth in the appraisal. Grounds that are not raised in an objection to the admissibility of evidence are forfeited. People v. Scott, 2015 IL App (4th) 130222, ¶ 30. If hearsay evidence is admitted without objection, it may be considered by an administrative body. Jackson v. Board of Review of the Department of Labor, 105 Ill.2d 501, 509 (1985). The Board finds the board of review did not object to the appellant's appraisal on the grounds of hearsay, and it will admit the full appraisal into evidence.

Additionally, the appellant's appraisal shall also be admitted into evidence under 86 Ill.Admin.Code §1910.92(b) and 5 ILCS 100/10-40(a).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$1,472,140, which is above the appraised value. The Board finds the subject property had a market value of \$1,150,000 as of the assessment date at issue. Since market value has been established, the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance

shall apply. The Board finds that the appraisal is the best evidence of market value and a reduction is granted.

The Board also notes that if a proper hearsay objection were raised by the board of review and only the unadjusted sales comparables from the appraisal were admitted into evidence, a reduction would still be warranted. The Board would have given little weight to the board of review's sole sales comparable as it was located different subdivision as the subject property and over seventy years older than the subject property, leaving the unadjusted sales comparables as the best evidence of market value.

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:

March 26, 2024



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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