



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

APPELLANT: Timothy A. Cacciatore
DOCKET NO.: 19-26740.001-R-1
PARCEL NO.: 09-34-218-009-0000

The parties of record before the Property Tax Appeal Board are Timothy A. Cacciatore, the appellant, 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:

LAND: \$ 7,770
IMPR.: \$41,730
TOTAL: \$49,500

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 two-story dwelling of frame and masonry construction. The dwelling is 75 years old. The property has a 7,400 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2-05 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 \$465,000 as of December 16, 2019. The appraisal indicated that the subject property is owner-occupied and it utilized the sales comparison approach to value the subject property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$49,500. The subject's assessment reflects a market value of

\$495,000 when applying a applying a 10% level of assessment for Class 2 properties as determined by the Cook County Classification Ordinance.

In support of the subject's assessment, the board of review submitted raw sales data for four class 2 residential properties. The sale data was collected from the Cook County Assessor's Office. The comparables are described as two-story, single-family homes that range from 72 to 89 years old and contain between 1,316 to 2,057 square feet of building area. The comparables sold between April 2018 and April 2019 for \$365,000 to \$504,310, or \$245.02 to \$299.34 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant offered his appraisal (Property Tax Appeal Board Hearing Exhibit 1) as evidence that the subject is overvalued, however, the appraiser was not present at the hearing to testify as to the valuation methodology. The appellant indicated that his property value is negatively impacted by O'Hare airplane traffic as well as a faulty addition wall, however, these facts were not addressed in the appraisal and it is unclear if the appraiser considered this obsolescence.

The appellant also indicated that the appraisal listed the subject property's square footage of living area as 2,053 square feet, while the Assessor listed it as having 2,141 square feet – a difference of 88 square feet.

The board of review's representative argued there was a disparity in the size and location of the subject property and the appraiser's sale comparables. The board of review's representative then rested on their written submission.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

Initially, the Property Tax Appeal Board notes that there is an 88 square foot discrepancy in the square footage of living area as stated by the appraiser and the Assessor. As the appraiser inspected the interior and exterior of the subject property as indicated in the appraisal, the Board finds that the subject property contains 2,053 square feet of living area. Accordingly, the current market value of the subject property is \$241.11 per square foot, including land, and the market value indicated by the appraisal is \$226.50 per square foot, including land.

The appellant's appraiser was not present at the hearing to provided direct testimony or be cross-examined regarding the appraisal methodology and final value conclusion. 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 court found the appraisal was not competent evidence stating: "it was an unsworn ex parte statement of opinion of a witness not produced for cross-examination." This opinion stands for the proposition that an unsworn appraisal is not competent evidence where the preparer is not present to provide testimony and be cross-examined. Therefore, the appraiser's conclusion of value is given no weight.

The Board will, however, examine the unadjusted sale comparables submitted by the appellant and the board of review. The appellant submitted four unadjusted sale comparables into evidence. They are described as two-story, single-family homes of either masonry or masonry and frame construction that range from 65 to 78 years old. They contain between 1,418 to 2,200 square feet of living area and sold between April 2018 and April 2019 for \$400,000 to \$475,000, or \$213.75 to \$318.76 per square foot of living area, including land. The Board finds that the appellant's comparable(s) #2 and #3, as well as the board of review's comparable(s) #1 and #2, are the best comparables contained in the record based on size, location, age, and sale date. These unadjusted sales comparables range in value from \$213.75 to \$299.34 per square foot, including land. The subject's current assessment reflects a market value of \$241.11 per square foot, including land, which is within the range of these comparables. The Board notes that the subject property's current market value is also within the range of the unadjusted comparables submitted solely by the appellant.

Accordingly, after considering the similarities and differences between the subject and the best comparables contained in the record, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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 15, 2022



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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