



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

APPELLANT: Chody Joanne
DOCKET NO.: 20-26091.001-R-1
PARCEL NO.: 12-26-412-001-0000

The parties of record before the Property Tax Appeal Board are Chody Joanne, the appellant(s), by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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: \$ 14,522
IMPR.: \$ 10,806
TOTAL: \$ 25,328

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a part one-story and part two-story building of masonry construction with 3,377 square feet of total building area divided into two units. The first unit has 1,361 square feet of building area, and is a residential unit. The second unit has 2,016 square feet of building area, and is a commercial unit. The building is 58 years old. The property's site is 4,263 square feet, and it is located in Leyden Township, Cook County. The first unit is classified as a class 2-07 property, while the second unit is classified as a class 5-17 property, both under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

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 \$200,000 as of January 1, 2020. In the sales comparison approach to value in the appraisal, the appraiser

utilized four sale comparables. These sale comparables sold from March 2017 to May 2020 for \$190,000 to \$320,000, or \$46.45 to \$78.00 per square foot of living area, including land. The sale comparables were all mixed-use buildings. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$43,450. The subject's assessment reflects a market value of \$434,500, or \$128.66 per square foot of building area, when applying the 2020 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not submit any evidence in support of the subject's current assessment.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review analyst objected to the appellant's appraisal, as the appraiser: was not present; did not testify; and was unavailable for cross-examination. Therefore, it was argued, the appraisal should be dismissed as hearsay evidence. The Board sustained the objection on hearsay grounds, but allowed the appellant to make argument regarding the raw sales data submitted in the sales comparison approach of the appraisal. The analyst then reaffirmed the evidence previously submitted.

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

The Board finds the appraiser's analysis in the income approach to value, the appraiser's adjustments to the comparables in the sales comparison approach to value, and the corresponding final conclusion of value for the subject found in the appraisal submitted by the appellant to be hearsay. At hearing, the board of review analyst argued that the appraisal was hearsay evidence because the appraiser was not available to testify. The Board finds this to be the case. For proceedings before the Board, "[t]he procedure, to the extent that the Board considers practicable, shall eliminate formal rules of pleading, practice and evidence," 35 ILCS 200/16-180. However, in Novicki v. Department of Finance, 373 Ill. 342 (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. Thus, while the Board's rules allow for informal rules of evidence, the Board cannot abrogate a basic rule of evidence under the Supreme Court's holding in Novicki. Therefore, the Board finds that the appraisal is hearsay evidence for which no exception exists, and that the adjustments and conclusions of value found in the appraisal shall not be considered as relevant evidence in this appeal. However, the Board will analyze the raw

sales data submitted by the parties, including the sales data included in the sales comparison approach of the appraisal.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, and #3 found in the sales comparison approach in the appraisal. These comparables sold for prices ranging from \$46.45 to \$78.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$128.66 per square foot of living area, including land, which is above the range established by the best comparables in this record. Based on this record, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment is justified.

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: _____

October 15, 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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