



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

APPELLANT: Mihaela Ples  
DOCKET NO.: 21-40697.001-R-1  
PARCEL NO.: 18-08-403-012-0000

The parties of record before the Property Tax Appeal Board are Mihaela Ples, 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:** \$15,500  
**IMPR.:** \$71,700  
**TOTAL:** \$87,200

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 2021 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 20,000 square foot parcel of land improved with a four-year-old, two-story, frame, single-family dwelling containing 4,269 square feet of building area. The property is located in La Grange, Lyons Township and 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 the market value argument, appellant submitted a copy of the first page of the final master statement which disclosed the purchase of the subject on November 18, 2021 for \$872,000. The petition discloses that the transfer was not between related parties, the property was sold by owner, that the property was advertised for sale for two years, and that the property was not sold due to a foreclosure or using a contract for deed. The appellant also submitted an appraisal of the subject estimating a value as of September 3, 2021 of \$900,000. The petition discloses that the subject is not an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$104,423 which reflects a market value of \$1,044,230 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the current assessment, the board of review submitted four comparables with sales information on one. This property is described as a two-story, frame, 19-year-old, single-family dwelling containing 3,847 square feet of building area. It sold in January 2021 for \$807,000. The board of review's evidence also lists a sale for the subject in November 2021 for \$872,000.

At hearing, the appellant, Adriana Ples, testified that she is the trustee and beneficiary of the trust named in the settlement statement. She testified that in selling the subject property, she advertised the property on the multiple listing Service (MLS) through her realtor, Beycone Realty. Ms. Ples testified that the subject was offered for a higher value, that there were several open houses, and that the subject sold for \$872,000 which is below the original listed price.

The appellant did not offer the appraiser as a witness and the board of review's representative, Danielle Lahee, objected to the appraisal based on hearsay. Ms. Lahee argued that the petition requested a change in the land assessment and that the appraisal may not include the land in its value. Ms. Ples confirmed that she is looking for an assessment that reflects the subject's appraisal value or sale price and this may include a reduction in the land.

Ms. Lahee testified that the board of review submitted four comparables that are assessed above the subject's assessment on a square footage basis. When questioned as to sales information, she testified that comparable #4 sold for a higher price than the subject's sale price. She acknowledged the board of review listed the sale of the subject in November for \$872,000.

On cross examination, Ms. Ples argued that the board of review's comparables are located in a better town than the subject which is not similar to the subject. Ms. Lahee acknowledged she has no personal knowledge of the comparables.

### **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).

In determining the fair market value of the subject property, the Board looks to the evidence and testimony presented by the parties.

The appellant's appraiser was not present at hearing to testify as to her qualifications, identify her work, testify about the contents of the evidence, the conclusions or be cross-examined by the board of review and the Board. 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 appellate court found the appraisal to be hearsay that did not come within any exception to the hearsay rule, thus inadmissible against the defendant, and the circuit court erred in admitting the appraisal into evidence. Id.

In Jackson v. Board of Review of the Department of Labor, 105 Ill.2d 501, 475 N.E.2d 879, 86 Ill.Dec. 500 (1985), the Supreme Court of Illinois held that the hearsay evidence rule applies to the administrative proceedings under the Unemployment Insurance Act. The court stated, however, hearsay evidence that is admitted without objection may be considered by the administrative body and by the courts on review. Jackson 105. In this appeal, the board of review objected to the appraisal as hearsay. Therefore, the Board finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. However, the Board will consider the raw sales data submitted by the parties.

The Board finds the best evidence of market value to be the purchase of the subject property in November 2021 for a price of \$872,000. The appellant submitted evidence of the sale of the subject and testified that the subject was listed on the open market, that a realtor was involved in the sale, and that the price listed was reduced when there were no offers. The board of review did not rebut that the sale was not at arm's-length and, in fact, included the sales information in its evidence. Based on this record the Board finds the subject property had a market value of \$872,000 as of the lien date. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply and a reduction in the subject's assessment is warranted.

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:

April 16, 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

AGENCY

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