



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

APPELLANT: North Park University  
DOCKET NO.: 11-35119.001-I-1 through 11-35119.004-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are North Park University, the appellant(s), by attorney Christopher W. Cramer, of Erickson Peterson Cramer in Lake Forest; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-35119.001-I-1	13-12-303-008-0000	59,765	3,096	\$62,861
11-35119.002-I-1	13-12-303-009-0000	23,906	36,791	\$60,697
11-35119.003-I-1	13-12-303-010-0000	14,765	41,922	\$56,687
11-35119.004-I-1	13-12-303-011-0000	28,185	0	\$28,185

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2011 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 one-story industrial building situated on a 33,758 square foot site comprised of four parcels. It is located in Chicago, Jefferson Township, Cook County. The property is part class 5 and part class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated its appeal was based on a contention of law. The pleadings consisted of the first page only of the Property Tax Appeal Board's Petition. The appellant also submitted a copy of the prior year's decision for the subject identified by docket #10-36550.001-I-1 through 10-36550.004-I-1 which reduced the subject's assessment through a stipulated agreement between the appellant and the Cook County Board of Review.

In addition, the appellant submitted an affidavit signed by Scott Stenmark, Vice President for Finance and Administration/CFO of North Park University (“NPU”), the appellant. Stenmark testified as to: the identification of the subject property; the appeal history of the subject property for the 2009 and 2010 tax years; and the subject’s vacancy issues. The appellant failed to submit any evidence in support of a contention of law or any market data in support of a reduction based on vacancy. The appellant requested that the 2011 assessed values be reduced to the 2010 levels.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$208,430. The subject's assessment reflects a market value of \$1,002,830 when applying the assessment levels of 10% and 25% as established by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on five sale comparables. Based on these sale comparables, the board of review requested confirmation of the subject property.

In written rebuttal, the appellant argued that the assessment should be reduced to the 2010 level. A second affidavit signed by Scott Stenmark was submitted attesting that: 1) the evidence from the 2010 appeal was incorporated by reference; 2) as the initial assessed values offered by the Board of Review were identical for the 2010 and 2011 tax years, the Board of Review was admitting that the subject property remained unchanged; 3) accepting that admission should lead to an automatic decrease in assessed value for the 2011 tax year; 4) a portion of the improvements was razed in 2009; 5) the square footage of the improvement was overstated by the Board of Review as having 30,651 square feet when, in fact, the correct square footage of building area was only 23,514 square feet; 6) the Board of Review misidentified the subject’s date of construction; 7) the subject property was vacant for the 2011 tax year; 8) in approximately May 2015 all improvements were razed; 9) the subject obtained exempt status in 2018; and 10) the 2011 assessed value is improper.

The appellant argues, in effect, that the 2010 assessed should be “rolled over” to the 2011 tax year. However, this is not a Class 2 owner-occupied property. The appellant offered no authority that an assessment should be “rolled over” to a subsequent year on Class 1 or Class 5 property, which is the appellant’s burden of proof. The appellant also submitted documentation from past appeals.

At hearing, the appellant’s attorney, Christopher Cramer, began by discussing the 2009 and 2010 assessment history of the subject property. He indicated he was requesting that the assessment relief from 2009 and 2010 tax years be carried over to the 2011 tax year. He also stated that the subject property was uninhabitable.

On cross-examination, the Board of Review’s representative, Lena Henderson, argued that the appellant failed to submit any evidence whatsoever regarding the subject property for the 2011 tax year. She indicated that vacancy must be proven on a yearly basis and that the 2009 and 2010 assessment reductions may have been based on vacancy relief but appeals before the Property Tax Appeal Board are *de novo* proceedings.

Ms. Henderson also argued that the affidavit should be given no weight as the signatory was not present at the hearing to offer testimony or to be cross-examined.

The Administrative Law Judge (“ALJ”) asked Mr. Cramer to clarify the property description as it was unclear what structures were situated on the subject parcels for the 2011 tax year. He clarified that the subject improvement consisted of a one-story industrial building where a portion of the improvement was demolished in 2009. Ms. Henderson then tendered a printout from the Cook County Assessor’s Office, marked as “Board of Review – Hearing Exhibit 1”, showing that the improvement on parcel 13-12-303-011-0000 had been properly removed by the Assessor’s Office and it had been classified as Class 1-00 property, vacant land, since the 2010 tax year.

Ms. Henderson briefly reviewed the sale comparable data submitted by the Board of Review. She also tendered a copy of 35 ILCS 200/9-180, marked “Board of Review – Hearing Exhibit 2”, which outlines relief based on pro-rata valuations; improvements or removal of improvements. She argued that the appellant failed to submit any evidence regarding habitability for the 2011 tax year.

On cross-examination, Mr. Cramer argued that it was impossible to file evidence regarding the 2011 tax year because the Property Tax Appeal Board cases had still pending for the prior years.

On rebuttal, he stated that the descriptive data in the Board of Review’s evidence was inaccurate, including the subject improvement’s square footage of building area. Mr. Cramer also argued that the Board of Review failed to refute the affidavits filed in his case-in-chief and in rebuttal. Ms. Henderson objected to the packet of rebuttal as it did not address the Board of Review’s evidence and contained 2009 and 2010 case data that was not submitted in the original filing. The ALJ sustained her objection.

As a final point, Ms. Henderson explained that there was no evidence in the 2011 submission that would warrant a change in square footage of building area, and that the appropriate time to gather documentation, request county records and file for vacancy relief and square footage errors would be each year at the Assessor and Board of Review levels of appeal.

### **Conclusion of Law**

The appellant contends the subject’s assessment is excessive based on a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant filed based on a contention of law but failed to rely on any case law, rule or statute for relief.

All proceedings before the Property Tax Appeal Board shall be considered *de novo* meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. 35 ILCS 200/16-180.

The appellant not only attempted to incorporate by reference the prior years' evidence, but failed to submit any data specifically addressing the 2011 tax year. Regardless if the evidence for the 2009 and 2010 tax years had been submitted at the time the initial appeal was filed, there was no evidence contained in the record regarding the 2011 tax year.

Next, the appellant's affiant was not present at the hearing to provided direct testimony or be cross-examined. 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. Therefore, the affidavit is given no weight.

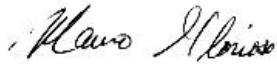
Finally, the appellant's rebuttal was given no weight as it was unresponsive to the Board of Review's evidence.

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.Adm.Code 1910.66 (c).

The appellant argued in written rebuttal and orally that the subject's building area was overstated but failed to present any evidence of the correct square footage. As to the appellant's argument that it was impossible to submit evidence for the 2011 tax year years later, the Board notes that the Board of Review's representative explained that the appellant has an opportunity to review the county's records for accuracy and request yearly vacancy relief at the Assessor and Board of Review levels when each township opens for filing each year.

The record indicates that the appellant failed to submit any evidence for the 2011 tax year. Accordingly, the Board finds that the appellant failed to show by a preponderance of the evidence that the subject was overvalued and a reduction based on the evidence contained in this record is not 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: February 13, 2019



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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