



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

APPELLANT: Aneta Wasilewski  
DOCKET NO.: 12-24126.001-R-1  
PARCEL NO.: 05-31-205-093-0000

The parties of record before the Property Tax Appeal Board are Aneta Wasilewski, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 2,043  
**IMPR.:** \$ 21,571  
**TOTAL:** \$ 23,614

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction with 1,628 square feet of living area. The dwelling is 48 years old. Features of the home include a slab, central air conditioning, a fireplace, and a one-car garage. The property has a 1,946 square foot site, and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-95 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 \$155,000 as of January 1, 2012.

The appellant provided a restricted use appraisal utilizing the sales comparison approach. Two of the sales occurred in 2009 while the third occurred in 2012. Additionally, sales #2 and #3 were foreclosure sales and were on the market for 13 days and 1 day, respectively. No adjustments were made for conditions of sale. The unadjusted sales ranged in price from \$131.36 to \$135.47 per square foot, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,614. The subject's assessment reflects a market value of \$243,695, or \$149.69 per square foot of living area, including land, when applying the 2012 three year median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted information on four comparable sales. The comparables ranged in price from \$161.36 to \$194.70 per square foot, including land. Comparables #1 and #2 were located on the subject's block.

At hearing, the appraiser failed to appear to offer any testimony regarding adjustments to the comparables or a lack thereof. The appellant rested on the evidence previously submitted. The board of review's representative indicated that the appraiser made large adjustments to the comparables as they varied greatly in township, living area, and sale date.

The board of review indicated that he provided four sales comparables, two of which were located on the same block as the subject property. Additionally, his comparables were similar in size to the subject property.

#### **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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board does not find the appraisal submitted by the appellant persuasive. The appellant's appraiser was not present at the hearing to provide 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 (1<sup>st</sup> 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, and in this case, as to adjustments made regarding date of sale and condition [of property].

Additionally, the board of review submitted evidence at the hearing that calls into question the quality of the sale comparables contained in the appraisal. As the appraiser was not present at the hearing to answer questions regarding the circumstances surrounding these sales, the Board gives the adjusted comparables and value conclusion no weight.

The Board, however, will consider the seven sale comparables contained in the record without regard to the appraiser's value conclusion. The properties contain between 1,055 and 1,803 square feet of living area and sold from January 2009 to October 2012 for prices ranging from \$145,305 to \$305,000, or \$125.08 to \$194.70 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$149.69 per square foot of living area, including land, which is within the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, with emphasis on the location, conditions and

dates of sale, and size of the land and improvements, the Board finds the subject's per square foot assessment is supported and a reduction in the subject's assessment is not warranted.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*JR*

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 20, 2015

*A. Portal*

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 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 the subsequent year 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.

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.