



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

APPELLANT: Yan Cai
DOCKET NO.: 08-00807.001-R-1
PARCEL NO.: 12-18-101-113

The parties of record before the Property Tax Appeal Board are Yan Cai, the appellant; and the Lake 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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$54,800
IMPR.: \$108,850
TOTAL: \$163,650

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,663 square foot parcel improved with a two-story style frame dwelling that contains 2,794 square feet of living area. The home was built in 1997 and has features that include central air conditioning, a fireplace, a 462 square foot garage and a full unfinished basement. The subject is located in Lake Bluff, Shields Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property wherein the appraiser estimated the subject's market value at \$425,000 as of the report's effective date of October 7, 2008. The appraiser, who was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology, selection of the comparables, adjustment process and amounts, or final value conclusion, utilized only the sales comparison approach. The appraiser examined three comparable sales and one sale listing that were located 0.09 to 0.36 mile from the subject. The comparables consist of two-story style frame dwellings that range

in age from 11 to 14 years and range in size from 2,137 to 2,893 square feet of living area. Features of the comparables include central air conditioning, two-car garages and basements finished as recreation rooms, two of which include a bathroom. Three comparables have a fireplace. The comparable sales occurred in June and September 2008 for prices ranging from \$447,500 to \$490,000 or from \$154.68 to \$205.39 per square foot of living area including land. The fourth comparable was listed for sale at \$430,000 or \$201.22 per square foot of living area including land. The appraiser adjusted the comparables for differences when compared to the subject, such as room count, living area and fireplace. After adjustments, the comparable sales had adjusted sales prices ranging from \$433,000 to \$480,000 or from \$149.67 to \$206.75 per square foot of living area including land. The listing had an adjusted listing price of \$424,000 or \$198.41 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$425,000. Based on this evidence the appellant requested the subject's assessment be reduced to \$141,653, reflecting a market value of approximately \$425,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$163,650 was disclosed. The subject has an estimated market value of \$492,477 or \$176.26 per square foot of living area including land as reflected by its assessment and the 2008 Lake County three-year median level of assessments of 33.23%.

In support of the subject's assessment the board of review submitted a letter, property record cards and a grid analysis detailing five sales of comparable properties located in the subject's subdivision, two of which are located along the subject's street and within one block of the subject. The comparables consist of two-story style frame dwellings, built between 1995 and 1997, that range in size from 2,415 to 2,893 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 420 to 462 square feet of building area and full unfinished basement. The comparables sold between August 2007 and September 2008 for prices ranging from \$460,000 to \$495,000 or from \$171.10 to \$190.48 per square foot of living area including land. In its letter, the board of review disagreed with the conclusion of value in the appellant's appraisal, noting the subject's value estimate is below the unadjusted and adjusted ranges of sales in the report. Based on this evidence, the board of review requested confirmation of the subject's assessment.

During the hearing, the board of review's representative testified the board's comparable 5 is the same property as comparable sale 3 in the appellant's appraisal, and that even after adjustment of this sale to \$480,000, the comparable exceeds the appraiser's market value estimate for the subject of \$425,000.

In rebuttal, the appellant submitted information on four additional comparables. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

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 the guise of rebuttal evidence. 86 Ill. Adm. Code 1910.66(c).

Therefore, the Board finds the additional comparables are inadmissible and will not be considered.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the appellant submitted an appraisal of the subject property with a market value estimate of \$425,000, while the board of review submitted five comparable sales located in the subject's subdivision. The Property Tax Appeal Board gave little weight to the appraisal and final value conclusion submitted by the appellant. The appellant's appraiser was not present at the hearing to provide direct testimony or be cross-examined regarding the appraisal methodology, selection of the comparables, adjustment process and amounts, or final value conclusion. Without the testimony of the appraiser, the Board was not able to accurately determine the credibility, reliability and validity of the 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 Board will consider only the raw sales data in the appraisal. The Board gave little weight to the sales listing in this report.

The Property Tax Appeal Board finds the board of review's comparables were similar to the subject in terms of design, exterior construction, age, size, location and features, as were the comparable sales used in the appellant's appraisal. All these comparable sales sold for prices ranging from \$154.68 to \$205.39 per square foot of living area including land. The subject's estimated market value as reflected in its assessment of \$176.26 per square foot of living area including land falls within this range. Therefore, the Board finds the evidence in this record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence. For this reason, the Board finds the subject's assessment as determined by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: December 3, 2010

Allen Castrovillari

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.