



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

APPELLANT: Leslie Grayson
DOCKET NO.: 09-20420.001-R-1 through 09-20420.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Leslie Grayson, the appellant, by attorney Richard Shapiro in Evanston, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-20420.001-R-1	10-13-423-028-1001	4,408	65,749	\$ 70,157
09-20420.002-R-1	10-13-423-028-1002	4,408	65,749	\$ 70,157

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 4,018 square feet of land, which is improved with a seven year old, two-story, frame, two-unit condominium dwelling. The subject of this appeal PIN #1001 is one of the two units in the dwelling. Although the assessor lists each of the two units as containing 2,946 square feet of living area, the subject units' appraisal shows the subject PIN #1001 as containing 3,319 square feet of living area. Therefore, PIN #1001 assessment yields a fair market value of \$1,024,708, or \$308.74 per square foot of living area (including land), after applying the 2009 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.90%. Unit PIN #1002 contains 2,946 square feet of living areas, and assessment yields a fair market value of \$1,024,708, or \$347.83 per square foot of living area (including land). The appellant, via counsel, argued that the fair market value of the subject property PIN #1001 was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted a residential appraisal report for PIN #1001 with an effective date of June 23, 2009. The appraiser estimated a fair market value for the subject of \$660,000 based on the cost and sales comparison approaches to value. The appraiser listed the subject property as having PIN 10-13-423-004-0000 which is a different PIN than the subject property. The appraiser also conducted an inspection of the subject.

The appellant also submitted evidence showing that the subject sold in March 2009 for \$460,000. This evidence included a settlement statement and the appellant's affidavit which states that they purchased one of the subject units in great disrepair and spent a total of \$60,308 in construction and repair costs in order to get it in a livable condition. Furthermore, the appellant's pleadings state that the sale was not between related parties, and that the sale was pursuant to a foreclosure. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$182,398 was disclosed. The board of review submitted one assessment comparable and sales information from the Multiple Listing Service for each of the subject units in support of the subject's assessment. Based on this submission, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review representative objected to the admittance of the appraisal because the appraiser was not present at the hearing for any questioning regarding his methodology and adjustments. The objection was sustained by the Administrative Law Judge.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may

consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

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. Also, the fact that the wrong PIN is listed on the appraisal is questionable. The appraisal values a "½ duplex" while the PIN indicates that the property is a two-unit condominium. 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, and in this case, as to adjustments made regarding date of sale and condition of property.

However, the Board will analyze the appellant's unadjusted sales in the appraisal. The Board finds that all the Comparables submitted by the appellant are similar to the subject. They are all townhomes located in Evanston, within one and one-third miles of the subject. These properties contain between 2,400 and 3,200 square feet of living area and sold from September 2008 to June 2009 for prices ranging from \$507,000 to \$660,000, or \$174.38 to \$264.00 per square foot of living area, including land. The appellants' purchased the property for \$460,000 and the appellants' affidavit states that they spent a total of \$60,308 in repairs to the property. Taking these costs into consideration, the appellants paid \$520,308 for one unit on the purchase of the subject property. In comparison, the subject's assessed value, \$91,199 reflects a market value for the one

unit, or PIN #1001 of \$1,024,708, or \$308.74 per square foot of living area which is above the range of these comparables. Therefore, the Board finds the subject's per square foot assessment is not supported and a reduction in the subject's assessment to the appellant's request 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.



Chairman



Member



Member



Member



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: February 21, 2014



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.