



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

APPELLANT: Squire Court Shopping Center  
DOCKET NO.: 09-27726.001-C-2 through 09-27726.004-C-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Squire Court Shopping Center, the appellant, by attorney Brian P. Liston, of Law Offices of Liston & Tsantilis, P.C. in Chicago; the Cook County Board of Review by Colin Brady with the Cook County board of review; as well as the two intervenors, Palatine CCSD #15 and Palatine THSD 211, both by attorney Michael J. Hernandez of Franczek Radelet P.C. in Chicago.

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
09-27726.001-C-2	02-27-207-008-0000	45,500	153,131	\$198,631
09-27726.002-C-2	02-27-207-009-0000	45,500	148,628	\$194,128
09-27726.003-C-2	02-27-207-010-0000	45,500	148,628	\$194,128
09-27726.004-C-2	02-27-207-013-0000	22,750	27,337	\$50,087

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 2009 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, masonry, commercial building used as a neighborhood shopping center. The building was constructed in 1988 and is located in Orland Township, Cook County. The subject is classified as a class 5A, commercial 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 \$1,515,000 as of January 1, 2007. The appraisal developed the three traditional approaches to value placing primary emphasis on the income approach and secondary emphasis on the cost approach to value. The appraisal indicated that the subject's site included 98,000 square feet of land with an improvement size of 18,991 square feet of building area.

At hearing, the appellant did not call its appraiser as a witness. In response, the board of review and the intervenor jointly objected to the appellant's appraisal as hearsay due to the absence of the preparer to testify regarding the appraisal.

Moreover, the appellant's attorney requested that the Board take judicial notice of the 2007 Board decision regarding this subject property, specifically docket #07-25055-C-1 et al.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$636,974. The subject's assessment reflects a market value of \$2,547,896 or \$116.96 per square foot when applying the level of assessment for class 5A, commercial property under the Cook County Real Property Assessment Classification Ordinance of 25%.

As to the subject's size, the board of review submitted property record cards for the subject reflecting a land size of 98,000 square feet of land and an improvement size of 21,784 square feet of building area. In support of its contention of the correct assessment, the board of review submitted raw, unadjusted sales data on 4 suggested sale comparables.

Moreover, the board of review's memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy.

The intervenor submitted a brief along with sales data regarding two sale properties and one listing property. At hearing, the intervenor's attorney argued that the appellant had not met their burden of proof in failing to produce the appellant's appraiser to testify to the methodology used in his appraisal.

### **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*.

Under a *de novo* standard of review, the Board looks to the evidence presented by the parties in this appeal in determining the fair market value of the subject property.

The appellant's appraiser and the authors of the board of review's and intervenor's evidence were not present at hearing to testify as to their qualifications, identify his work, testify about the contents of the evidence, the conclusions or be cross-examined by the opposing party 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 (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 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 Ill.2d at 509. In the instant case, the board of review and the intervenor have jointly objected to the appellant's appraisal as hearsay with a similar position taken by the appellant regarding the absence of a witness from the board of review or the intervenor. 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 all of the parties.

In totality, the parties submitted sales data on 11 suggested comparables. The intervenor submitted listing data on one property which will not be considered by the Board for it is not a sale. The Board finds appellant's sales #1 and #4 as well as the board of review's sales #1 through #4 the most probative in this record. These sales occurred from March, 2004, to April, 2008, for unadjusted prices ranging from \$76.15 to \$204.67 per square foot of building area. Moreover, the improvements were constructed from 1971 to 1992 and ranged in size from 15,000 to 29,200 square feet of building area. In comparison, the appellant's assessment reflects a market value of \$116.96 per square foot using the board of review's improvement size of 21,784 square feet. The subject's market value is within the range established by the sale comparables. After considering adjustments for pertinent factors and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is within the adjusted range of the comparables and that a reduction is not 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: October 24, 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.