FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rahmawati Sih
DOCKET NO.: 09-34063.001-R-1
PARCEL NO.: 18-04-310-008-0000

The parties of record before the Property Tax Appeal Board are Rahmawati Sih, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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:

LAND:	$4,893
IMPR.:	$66,863
TOTAL:	$74,756

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,750 square foot parcel of land improved with a 13-year old, one and part two-story, masonry, single-family dwelling containing two and one-half baths, air conditioning, a fireplace, and a full, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value as the basis of the appeal.

In support of the market value argument, the appellant submitted an appraisal undertaken by Robert S. Kang and Mitchell J. Perlow of Property Valuation Services. The report indicates Kang and Perlow are State of Illinois certified general real estate appraisers and Perlow hold the MAI designation. The appraisers indicated an estimated market value of $830,000 as of January 1, 2008. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property.

The appraisal found the subject's highest and best use to be its existing use.

Under the sales comparison approach, the appraiser analyzed the sales of five properties described as two-story, masonry or frame, single-family dwellings located within the subject's market. The properties range in age from 3 to 48 years and in size from 2,544 to 3,450 square feet of living area. They sold from June 2008 to July 2009 for prices ranging from $530,000 to $780,000 or from $194.55 to $228.27 per square foot of living area. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of $830,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $95,804 was disclosed. The subject's final assessment reflects a fair market value of $1,076,449 or $292.51 per square foot of living area when the Illinois Department of Revenue's 2009 three-year median level of assessment of 8.90% for Cook County Class 2 properties is applied.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable. The properties are described as two-story, masonry, single-family dwellings. The properties range: in age from 7 to 10 years; in size from 2,926 to 3,392 square feet of living area; and in improvement assessments from $24.56 to $25.91 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the appraisal supports a reduction in the assessment.

The board of review's representative, Roland Lara, argued that the appraiser was not present at the hearing to testify or be cross-examined and, therefore, the appraisal is hearsay. He asserted the appraisal's date of value is January 1, 2008 while the lien date is January 1, 2009. Mr. Lara submitted *Board of Review Exhibit #1*, a copy of a map showing the location of all the comparables as compared to the subject.

After reviewing the record and considering the evidence, the Property Tax Appeal 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002);

Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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. 86 Ill.Admin.Code 1910.65(c). Having considered the market value evidence presented, the PTAB concludes that this evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the PTAB looks to the evidence and testimony presented by the parties.

The appellant's appraiser was not present at hearing to testify as to his qualifications, identify his work, testify about the contents of the evidence, the conclusions or be cross-examined by the board of review and the PTAB. 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 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 has objected to the appraisal as hearsay. Therefore, the PTAB finds the appraisal hearsay and the adjustments and conclusions of value are given no weight. However, the PTAB will consider the raw sales data submitted by the parties.

The PTAB finds the sales occurred from June 2008 and July 2009 for prices ranging from $530,000 to $730,000 or from $194.55 to $228.27 per square foot of living area. In comparison, the appellant's assessment reflects a market value of $292.51 per square foot of living area which is above the range established by the sales comparables. After considering adjustments and the differences in the comparables when compared to the subject, the

PTAB finds the subject's per square foot assessment is not supported and a 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.

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 18, 2013

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.