



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

APPELLANT: Nicholas Brannigan  
DOCKET NO.: 10-23622.001-R-1  
PARCEL NO.: 18-13-422-003-0000

The parties of record before the Property Tax Appeal Board are Nicholas Brannigan, 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:** \$ 1,875  
**IMPR.:** \$ 11,125  
**TOTAL:** \$ 13,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 3,750 square foot parcel of land improved with a 79-year old, one-story, frame, single-family dwelling containing one bath, a full basement and a two-car garage. 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 James E. Sloan of Accurate Services, Inc. The report indicates Sloan is a State of Illinois certified residential appraiser. The appraiser indicated an estimated market value of \$95,000 for the year of 2010. However, the assignment section of the appraisal indicates the report reflects the current value at the date of inspection. The property was inspected on March 11, 2011. 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 present use. The appraisal states that the subject contains 1,173 square feet of living area and includes a sketch of the subject.

Under the sales comparison approach, the appraiser analyzed the sales of five properties described as single-family dwellings located within a one-mile radius of the subject. They sold from April to December, 2010, for prices ranging from \$73,000 to \$130,000 or from \$55.30 to \$118.18 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 \$95,000.

At hearing, the appellant, Nicholas Brannigan, testified that he owns the subject property, but that his father resides therein. He submitted Appellant's Hearing Exhibit #1 without objection. This Exhibit was a one-page printout relating to the subject from the assessor's website reflecting that the subject was accorded a reduced total assessment in tax year 2011 and 2012.

Under cross-examination, Brannigan testified that the evidence was prepared by someone other than himself, which is why at hearing he was unaware of the evidence submissions.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$13,000 was disclosed. The subject's final assessment reflects a fair market value of \$145,414 when the Illinois Department of Revenue's 2010 three-year median level of assessment of 8.94% for Cook County Class 2 properties is applied. The board of review listed the subject's size as 1,012 square feet of living area and included the property characteristic printout to support this figure.

In support of the subject's assessment, the board of review presented descriptions, assessment and sales data on three properties suggested as comparable. The properties are described as one-story or one and one-half story, frame or masonry, single-family dwellings. The properties range: in age from 48 to 118 years; in size from 1,110 to 1,183 square feet of living area; and in improvement assessments from \$11.35 to \$15.41 per square foot of living area. The subject's

improvement assessment based upon 1,012 square feet of living area is \$10.99 per square foot.

Moreover, the properties sold from November, 2009, to June, 2010, for prices that ranged from \$135,000 to \$235,000 or from \$120.21 to \$211.71 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Nick Jordan, raised an objection to the appellant's appraisal because the appraiser was not present at the hearing to testify or be cross-examined; and therefore, the appraisal is hearsay. Also on this point, Jordan requested that the Board take judicial notice of a prior decision rendering on a different subject property, while submitting a courtesy copy of that Board decision for the record.

In response to appellant's assertion of a reduced assessment in tax years 2011 and 2012, the board's representative testified that these tax years are in a different triennial reassessment period for this subject property than the 2010 tax year at issue and that would account for the variation in assessment.

As an ancillary issue, the parties stipulated to the subject's improvement size of 1,173 square feet of living area, which shall be used throughout the Board's analysis.

After reviewing the evidence and considering the testimony and/or arguments, 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 Board finds that the appellant did not meet this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board 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 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 has objected to the appraisal as hearsay. 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 the parties.

In totality, the parties submitted sales data on eight suggested comparables. The Board finds appellant's sales #1, #3, #4, and #5 as well as the board of review's sales #2 and #3 the most probative. These sales occurred from November, 2009, to June, 2010, for unadjusted prices ranging from \$55.30 to \$211.71 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$123.97 per square foot of living area which is within the range established by the sales comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds

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the subject's per square foot assessment is supported and 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: May 21, 2014

*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.