



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

APPELLANT: Philip Slack
DOCKET NO.: 10-23908.001-I-1 through 10-23908.002-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Philip Slack, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-23908.001-I-1	18-36-411-014-0000	3,146	61,354	\$64,500
10-23908.002-I-1	18-36-411-015-0000	3,187	61,371	\$64,558

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land improved with a one-story, double-unit industrial condominium included in a building comprising a total of five industrial condominiums. This unit contains 7,060 square feet of building area.

The appellant raised two arguments: that there was unequal treatment in the assessment process of the subject's improvement and that the market value of the subject property is not accurately reflected in the property's assessed valuation as the bases of this appeal.

As to a standing issue raised at hearing, the appellant testified that the subject property and two related subject properties within this building are all personally owned by himself and his wife. Moreover, on a procedural note, the

parties' evidence submissions were clarified due to random and untimely evidence submissions by the appellant outside of the evidence submission timeline. Several mailings were untimely as explained to the appellant at hearing; and therefore, will not be considered by the Board.

In support of the equity argument, the appellant submitted descriptive and limited assessment data for three suggested comparables. A building sketch, photograph and partial assessor database printouts were submitted for each property along with a handmade coversheet for each property. The database printouts identified the properties as industrial with varying building sizes and ages. The pleadings stated that the building assessments ranged from \$3.67 to \$6.85 per square foot, while the subject's building assessment was alleged to be \$20.37 per square foot of building area.

As to the subject's area, the appellant testified that he owned most of the subject's area years ago and sold different parcels while also helping the buyers construct various buildings.

As to the complex layout of the building where the subject's condominium is located, the appellant testified that the total land area comprises 35,000 square feet and contains a building with 5 main industrial condominium units, as follows: the central unit is owned and used by the appellant; unit North East is a double unit owned by another party which is in foreclosure; unit North West is a double-unit owned by the appellant and is the subject of this appeal; unit South East which was a double unit but is currently split in half with only a single unit owned and rented by the appellant, while the second unit is owned by another party; and lastly, the South West double unit which is owned by another party.

In addition, the appellant testified that he helped build the improvements on the suggested comparables #2 and #3. He also referred to a Sidwell map in testifying in detail on each suggested comparable. Under cross-examination, he acknowledged that the database printouts for each suggested comparable states that there is a partial assessment accorded to a particular parcel or that the improvements are prorated over one or more parcels. He had no personal knowledge about or an explanation of which parcels were prorated or how many total parcels were involved with each comparable property.

Under further examination, the board's representative questioned the appellant regarding the accuracy of the Sidwell map which is

highlighted in green and alleged to be the subject property at issue in this appeal. The appellant testified that the subject parcels were split again when the subject's building was further divided into five condominium units. Therefore, he stated that the highlighted portion does not accurately reflect the subject's two parcels which are the subject of this property tax appeal.

Moreover, it was noted at hearing that the highlighted portions of the Sidwell map do not correspond with the submitted documentation allegedly related to each suggested comparable. Nevertheless, the appellant asserted that the land size of comparable #2 depicted on the handwritten coversheet was accurate regardless of the assessor's database printouts which state that the improvements are prorated over one or more land parcels. The appellant stated that his son obtained all of the assessor database printouts and that he was unsure who had completed the coversheet page for each suggested comparable.

For clarity of the record, Appellant's Hearing Exhibit #1 was admitted without objection from the board of review. This Exhibit is a hand-drawn sketch of the building within which the subject property is located and which was completed by the appellant at hearing. The appellant testified at length regarding this sketch and the five condominium units reflected thereon.

In support of the market value argument, the appellant submitted a copy of a summary appraisal report with an effective date of January 1, 2009 and an estimated market value for the subject of \$400,000, based upon development of the income and sales comparison approaches to value. Based upon this evidence submission, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$129,058. The subject's assessment reflects a market value of \$516,232 or \$73.12 per square foot of building area using the Cook County Ordinance level of assessment for class 5B, industrial property of 25%.

In support of the subject's market value, raw sales data was submitted for 5 properties via Costar Comps printouts. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of

data. The properties were identified as industrial facilities. They sold in an unadjusted range from \$64.78 to \$191.36 per square foot of building area.

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. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board's representative rested on the written evidence submissions. Moreover, he objected to the appellant's appraisal on the basis of hearsay due to the absence of the appellant's appraiser at hearing to testify to the methodology used within the appraisal.

In rebuttal, the appellant testified that the proximity of the board's comparables to the subject was too distant and that these properties were not located within the same neighborhood as the subject.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

As to the equity issue, the appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds that the appellant's suggested comparables were submitted with limited and/or partial assessment data; therefore, a uniformity analysis was inhibited. Moreover, the Board finds a lack of uniformity within the methodology reflected in the appellant's coversheets for each suggested comparable. The coversheets vary in data, while employing

either total assessments or only building assessments in said methodology. Therefore, the Board finds that the appellant's argument unsupported and unpersuasive.

As to the second issue, 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 Board finds that the appellant did not meet this burden and that a reduction is not warranted.

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 (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 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.

The Board finds the appellant's sales #1, #3, #4, and #5 as well as the board of review's sales #2, #3, and #4 the most probative. These sales occurred from September, 2006, to June, 2009 for unadjusted prices ranging from \$41.30 to \$95.83 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$73.12 per square foot of building 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 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.



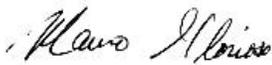
Chairman



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: May 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.