FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Janet Heine
DOCKET NO.: 10-27234.001-R-1
PARCEL NO.: 27-34-413-050-0000

The parties of record before the Property Tax Appeal Board are Janet Heine, the appellant, by attorney Tina Marie Zekich, of Law Offices of Tina M. Zekich in Orland Park; 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:	$ 3,832
IMPR.:	$ 20,686
TOTAL:	$ 24,518

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,358 square foot parcel of land improved with a two-story, frame and masonry, townhouse used as a single-family dwelling. The improvement contains two full and one half-bath as well as one fireplace and a one-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 $210,000 with a signature date of December 08, 2010. However, the assignment section of the appraisal indicates the report reflects the current value at the date of inspection. The property was identified as inspected on 'tax year 2010'. 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 lists the subject as containing 1,796 square feet of living area and includes a sketch of the subject with the subject's outside dimensions to support this.

Under the sales comparison approach, the appraiser analyzed the sales of six properties described as two-story, frame and masonry, townhomes used as single-family dwellings. They were located from 0.04 to 1.98 miles distance from the subject. The properties range in age from 8 to 15 years and in size from 1,501 to 1,878 square feet of living area. They sold from February to August, 2010, for prices ranging from $101.12 to $131.25 per square foot of living area. The appraiser adjusted each of the comparables for various factors, which did not include sales date and location. 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 $210,000.

At hearing, the appellant's attorney stated that she had no intention of calling the appraiser as a witness.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $24,518 was disclosed. The subject's final assessment reflects a fair market value of $274,251 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 1,765 square feet of living area and included the property characteristic printout to support this figure. Based upon this improvement size, the subject's market value is $155.38 per square foot of living area.

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, frame and masonry, single-family dwellings. The properties range: in age from 11 to 13 years; in size from 1,893 to 2,076 square feet of living area; and in improvement assessments from $11.72 to $11.93 per square foot of living area. The subject's improvement assessment is $11.72 per square foot using 1,765 square feet of living area.

Further, the grid reflects that property #4 sold in May, 2007, for a price of $283,500 or $149.76 per square foot without further elaboration. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review requested that the Board take judicial notice of a previously rendered case which the board's representative asserted was on point in this matter. In support thereof, he submitted a copy of the decision in Docket #10-23666-R-1 and tendered a courtesy copy of said decision to the appellant and the Board. He also argued that the appellant's appraiser was not present at the hearing to testify or be cross-examined and; therefore, the appraisal is hearsay.

After reviewing the arguments and/or testimony as well as considering 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 subject's size, the Board finds the board of review submitted sufficient evidence to support the subject's size at 1,765 square feet which reflects a market value of $155.38 per square foot of living area.

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 concludes that this evidence indicates 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 (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 appellant's 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 that unadjusted sales data was provided for 7 properties. These properties sold in an unadjusted range from $101.12 to $149.76 per square foot of living area. In comparison, the appellant's total assessment reflects a market value of $155.38 per square foot of living area. 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: 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.