



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

APPELLANT: Jon Slack
DOCKET NO.: 10-27235.001-R-1
PARCEL NO.: 27-03-209-002-0000

The parties of record before the Property Tax Appeal Board are Jon 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:

LAND: \$ 8,625
IMPR.: \$ 17,575
TOTAL: \$ 26,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 23,000 square foot parcel of land improved with a 56-year old, one-story, frame, single-family dwelling containing two baths as well as a two and one-half 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 \$241,500 for the year of 2009. 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 16, 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 2,490 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 one-story, masonry, frame or frame and masonry, single-family dwellings located within the subject's suburb of Orland Park. The properties range in age from 36 to 50 years and in size from 1,808 to 2,424 square feet of living area. They sold from February, 2009, to October, 2009, for prices ranging from \$150,000 to \$262,000 or from \$82.06 to \$146.58 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 \$241,500.

At hearing, the appellant argued that the board of review accorded the subject a reduction in tax year 2011 with the appellant submitting this same appraisal evidence. The appellant testified he has no personal knowledge as to the comparables used by the appraiser.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$26,200 was disclosed. The subject's final assessment reflects a fair market value of \$293,065 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 2,475 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 and assessment information on four properties suggested as comparable. The properties are described as one-story, frame, single-family dwellings. The properties range: in age from 37 to 56 years; in size from 1,808 to 2,912 square feet of living area; and in improvement assessments from \$5.74 to \$10.24 per square foot of living area. The board also lists the subject's improvement assessment as \$7.10 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The board of review's representative argued that the appraiser was not present at the hearing to testify or be cross-examined and, therefore, the appellant's appraisal is hearsay. In support of this position, he argued that the Board should take judicial notice of the decision in docket #10-23666-R-1, while submitting a courtesy copy for the Board as well as the appellant. Further, he moved to strike the appellant's evidence as hearsay. The Board denied the board of review's motion, while indicating that the Board shall accord the proper weight to the evidence submissions. Lastly, the board of review's representative indicated that the subject's tax year 2011 is located within a different triennial reassessment period than in the tax year at issue within this appeal, which is tax year 2010.

After reviewing the evidence and considering the arguments and/or testimony, 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 appellant submitted sufficient evidence to support the subject's size at 2,490 square feet which reflects a market value of \$117.70 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 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 (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 appellant's 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 appellant.

The Board finds the sales closest to the lien date the most probative. These sales occurred from August to October 2009 for prices ranging from \$225,000 to \$262,000 or from \$108.09 to \$146.58 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$117.70 per square foot of living area which is at the low end of the range established by the sale 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: October 18, 2013

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.