



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

APPELLANT: Ken & Lori Lechel
DOCKET NO.: 11-22650.001-R-1
PARCEL NO.: 19-31-407-078-0000

The parties of record before the Property Tax Appeal Board are Ken & Lori Lechel, the appellants; 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: \$ 3,506
IMPR.: \$ 9,990
TOTAL: \$ 13,496

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,250 square foot parcel of land improved with a 43-year old, two-story, frame and masonry, single-family dwelling containing three baths, a partial 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 appellants 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 \$206,000 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 24, 2010. The appraisal report utilized the sales comparison approach to value

to estimate the market value for the subject property reflecting six suggested sale comparables. The appraisal found the subject's highest and best use to be its present use. The appraisal states that the subject contains 1,978 square feet of living area and includes a sketch of the subject.

The sale properties sold from June to December, 2009, for prices ranging from \$140,000 to \$242,500 or from \$85.57 to \$113.11 per square foot of living area. 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 \$206,000.

At hearing, the appellant, Ken Lechel, testified that he owns and resides in the subject property. He stated that his property received a reduction from the county in property tax appeals for 2009 and 2010. He also stated that he was not calling his appraiser to testify at this hearing because he could not pay the appraiser to attend the hearing.

Under cross-examination, Lechel testified that the evidence was prepared by someone other than himself, which is why at hearing he was unaware of the parties' evidence submissions. Lechel also stated that he was personally unaware of what property tax appeal years were protested or what type of evidence was submitted in any property tax appeals either at the county-level or before the Board.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$25,895 was disclosed. The subject's final assessment reflects a fair market value of \$272,866 or \$134.55 per square foot of living area when the Illinois Department of Revenue's 2011 three-year median level of assessment of 9.49% for Cook County Class 2 properties is applied. The board of review listed the subject's size as 2,028 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 four properties suggested as comparable. The properties are described as two-story, masonry or frame and masonry, single-family dwellings. The properties range in improvement assessments from \$10.68 to \$12.87 per square foot of living area. The subject's improvement assessment based upon 2,028 square feet of living area is \$11.04 per square foot.

Moreover, these properties sold from July, 2009, to September, 2010, for prices that ranged from \$260,000 to \$395,000 or from \$136.51 to \$169.34 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 appellants' 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 rendered on a different subject property with a similar evidentiary objection, while submitting a courtesy copy of that Board decision for the record.

In written rebuttal, the appellants submitted a duplicate copy of the appellant's appraisal as well as a copy of a website printout reflecting an assessment reduction in tax year 2010, the last year of the previous triennial reassessment period.

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.

As an ancillary issue, the Board finds that the subject's improvement size is 2,028 square feet of living area, which shall be used throughout the Board's analysis.

When overvaluation is claimed the appellants have 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 appellants 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 appellants' 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 appellants' 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 10 suggested comparables. The Board finds appellants' sales #2 and #3 as well as the board of review's sales #1 and #3 the most probative. These sales occurred from July to November, 2009, for unadjusted prices ranging from \$102.42 to \$169.34 per square foot of living area. In comparison, the appellants' assessment reflects a market value of \$134.55 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 the subject's per square foot assessment is supported and a reduction is not warranted.

Furthermore, at hearing, the appellant argued that prior reductions in assessment were accorded to this subject property in either appeals before the county or the Board in tax years

2009 and 2010. However, the appellant testified that he had no personal knowledge of what agency or what tax years undertook such action. The Board notes that this subject property is located in Stickney Township, which is accorded a triennial reassessment period that commences anew in tax year 2011 as designated by the county assessor's office. Therefore, the Board finds that the undisputed evidence reflects that the subject's triennial reassessment period begins anew in tax year 2011 inhibiting any application of a prior tax year's assessment.

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.



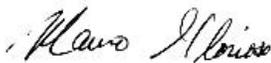
Chairman



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.