



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

APPELLANT: Lisa P Moro
DOCKET NO.: 20-28317.001-R-1
PARCEL NO.: 14-18-319-002-0000

The parties of record before the Property Tax Appeal Board are Lisa P Moro, the appellant(s), by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$15,000
IMPR.: \$73,486
TOTAL: \$88,486

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a nineteen-year-old, two-story single-family dwelling of frame construction with 2,534 square feet of living area. Features of the home include an unfinished full basement, central air conditioning, and a two-car garage. The property has a 3,125 square foot site located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. The comparable properties were all located within 0.4-miles of the subject property. The comparable properties had improvement assessments ranging from \$24.82 to \$29.76 per square foot of living area and ranged in age from 47 to 60 years. The appellant requested the subject's total assessment be reduced to \$69,506.

The appellant also indicated a contention of law and submitted a memorandum titled “Brief in Support of Appeal” in which appellant argues for COVID-19 relief. The appellant argues that a “disaster” occurred, which 15 ILCS 30/1 includes the term “epidemic” as a definition of a disaster. The appellant points out that “[o]n March 9, 2020, Governor J.B. Pritzker declared all counties in the State of Illinois a disaster area” and issued a stay-at-home order for seventy-six (76) days. The appellant also cites this portion of 35 ILCS 200/13-5 as the basis of their request for relief:

The value of any property on that date is, by reason of the disaster, less than the prior assessment, the assessment for that year shall be arrived at by dividing by 365 the sum of the 2 products obtained (a) by multiplying the prior assessment by the number of days from January 1 of that year to the date of the declaration and (b) by multiplying the value of the property as of the date of the declaration by the number of days from the date of the declaration to December 31 of that year.

The appellant then argues that the market value of the subject property should be prorated and reduced for assessment purposes due to the pandemic.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$94,335. The subject property has an improvement assessment of \$79,335 or \$31.31 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparable properties with varying degrees of similarity to the subject. The suggested comparable properties were located either within a block or within a ¼-mile radius of the subject. The comparable properties had improvement assessments that ranged from \$32.01 to \$36.93 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

As to the contention of law basis, the appellant failed to provide sufficient evidence or argument to show the COVID-19 pandemic affected the market value of the subject property. The Property Tax Appeal Board distinguishes between a request for relief just because the pandemic occurred (“COVID Relief”) and a request based on the pandemic’s effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property’s assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property’s assessment. Additionally, 35 ILCS 200/13-5 begins, “In every county which has been declared a major disaster area by... the Governor of the State of Illinois the... board of appeals shall, upon application by the property owner, make a reassessment of any taxable property in the county which was *substantially damaged by the disaster*” (emphasis added).

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d

373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant “COVID Relief”). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property’s assessment, that may serve as the basis for a reduction. However, the appellant is not entitled to a reduction just because the pandemic occurred. The appellant failed to present reliable evidence to support the argument that COVID-19 affected the value of the subject or that the subject property was substantially damaged due to the “disaster.” Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 or its market value adversely affected to any extent.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant’s comparable properties #1, #2, and #4. These comparable properties had improvement assessments that ranged from \$24.82 to \$29.76 per square foot of living area. The subject's improvement assessment of \$31.30 per square foot of living area falls above the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, size, and with similar features relative to the subject including age and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject’s improvement assessment is not supported. The Board finds that the appellant demonstrated by clear and convincing evidence that the subject was inequitably assessed and, therefore, a reduction in the subject’s assessment is justified.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: _____

February 18, 2025



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lisa P Moro, by attorney:
John P. Fitzgerald
Fitzgerald Law Group, P.C.
7035 High Grove Boulevard
Burr Ridge, IL 60527

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602