



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

APPELLANT: PRV Enterprises, Inc.
DOCKET NO.: 20-32814.001-C-1
PARCEL NO.: 12-09-430-034-0000

The parties of record before the Property Tax Appeal Board are PRV Enterprises, Inc., the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$10,752
IMPR.: \$25,686
TOTAL: \$36,438

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 is improved with a 46-year-old, one-story commercial building of masonry construction with 1,524 square feet of building area. The property has a 3,072 square foot site and located in Schiller Park, Leyden Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and a contention of law. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on July 13, 2017, for a price of \$180,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

In support of the contention of law basis of this appeal the appellant included a letter in which the appellant requested that the subject's classification be changed from a class 5-17 to a class 2-

12 property given the “assemblage of the two properties”. Appellant requested that the subject’s 2020 assessment be set at 10% of \$180,000, or \$18,000¹. The appellant did not submit a brief in support of the contention of law basis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,439. The subject's assessment reflects a market value of \$145,756 or \$95.64 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%. There is no evidence in the record in support of the board of review’s request that the assessment be confirmed.

Prior to a scheduled September 16, 2024, hearing before a PTAB Administrative Law Judge the parties entered into a written agreement to waive hearing and have a decision rendered based on the previously submitted evidence.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the 2017 sale of the subject property did not offer the best evidence of market value. The appellants submitted a copy of the settlement statement from the sale of the subject. The appellants presented evidence that the subject property was sold on July 13, 2017, for a price of \$180,000. The appellants completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the sale of the subject was not due to a foreclosure proceeding, that the parties to the transaction were not related, that the subject was sold by owner and that it had not been advertised on the open market prior to its sale.

Illinois law requires that all real property "shall be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale." (Ill. Rev. Stat. 1971, ch. 120, par. 501.) Fair cash value is normally associated with fair market value: what the property would bring at a voluntary sale where the owner is ready, willing and able to sell but not compelled to do so and the buyer is likewise ready, willing and able to buy, but not forced to do so. (See, *e.g.*, *People ex rel. McGaughey v. Wilson (1937)*, 367 Ill. 494, 12 N.E.2d 5.) This is theoretically an objective standard of valuation; the value of particular property is set by the forces of the marketplace at a given place and time. The Property Tax Appeal Board finds the subject’s lack of open market exposure fails to meet a fundamental requirement to be considered an arm's-length transaction reflective of fair cash value.

¹ Section 2d of the residential appeal form requires that the appellant indicate the basis of their appeal. The appellant checked a contention of law as the basis of this appeal on the form which clearly indicates that a legal brief in support of their position be submitted. A legal brief was not submitted by the appellant.

Additionally, the Board finds that the sale of the subject property in July of 2017 is too remote in time from the assessment date to be relevant or to be an accurate indicator of market value and therefore this Board gives the 2017 sale of the subject property no weight.

While the board of review failed to submit evidence to support their contention of the correct assessment, the appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. The appellant failed to do so and based on the record before the Board it is unable to establish a range for determining market value. Accordingly, the Board finds the subject's assessment *is* reflective of market value and a reduction in the subject's assessment *is not* justified.

Turning to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Additionally, "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party *shall submit a brief in support of his position.*" 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the "[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board ... shall result in the default of that party." PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appeal.**" Ill.² Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added)

Appellant submitted a letter indicating that the subject property is a one-story commercial building of approximately 1,524 square feet that was purchased by the "adjoining landowner" in 2017 for \$180,000 and thereafter assembled into the adjacent mixed use restaurant complex. "Petitioner requests that the subject's classification be changed from 5-17 to 2-12 given the assemblage of the two properties". The appellant provided undated photographs of the interior and exterior of subject property and presumably of the adjacent building. Appellant provided no description or explanation of what the submitted photographs depicted. A building permit dated May 1, 2018 (with an expiration date of October 31, 2018), and building record that lists the subject as a Class 5-17 property was also submitted. The letter cited no statute, caselaw, or administrative rule in support of the request for a change of classification of the subject from a class 5-17 commercial building to a class 2-12 mixed use dwelling. The Board notes that while it can change the classification of a property, it can only do so in the context of determining the correct assessment based on the existing classification and evidence presented.

The Board notes that legal briefs are essential in legal hearings, not only for the appellant and trier of fact but also for opposing parties, as they contribute to a fair and organized process in the adversarial system. A legal brief, as defined by Ill. Admin Code, Title 86, Chapter II, Part 1910, §1910.5(b)(10), is a formal written submission that presents the legal and factual arguments of a

² If a contention of law was the sole basis of this appeal a dismissal of this appeal would have been the likely outcome.

party to an appeal, supported by citations to the record and legal authorities, and is intended to persuade the Board to adopt the party's position. In other words, it is the core of the legal argument, outlining the party's interpretation of the law and how it applies to the facts of the case. These contentions must be supported by citations to relevant facts and legal authority, including statutes, case law, and administrative rules.

The appellant failed to provide sufficient corroborative evidence that any work required to complete the "assemblage" of the two properties that would have allowed this board to consider an assessment of the subject as a class 5-17 commercial building was ever started or completed. An occupancy permit or signed affidavits indicating that the work was completed or any evidence that the subject was subsequently occupied and used as a mix used class 2-12 property was not submitted by the appellant. Instead, the appellant submitted photographs and a building permit and left it to the Board to decide how each is relevant and to draw conclusions that are otherwise unsupported. We decline to do so. Instead, the Board finds that the appellant failed to provide the required legal brief in support of the request for a change of classification and assessment level for the subject. Therefore, the Board finds that the subject is properly classified as a 5-17 property under the Cook County Real Property Assessment Classification Ordinance, and no change in classification or assessment level is 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. 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:

August 19, 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

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