



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

APPELLANT: Maria Rodis
DOCKET NO.: 20-38576.001-R-1
PARCEL NO.: 09-27-125-039-0000

The parties of record before the Property Tax Appeal Board are Maria Rodis, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$5,894
IMPR.: \$20,606
TOTAL: \$26,500

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 consists of an owner-occupied 65-year-old one-story, single-family dwelling of masonry construction with 1,288 square feet of living area. Features of the home include a slab foundation, central air conditioning, two fireplaces and a two-car garage. The property's site is 6,935 square feet, and it is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on eight suggested equity comparable properties. In support of the overvaluation argument, the appellant submitted information on four comparable sales. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. The appellant also indicated "contention of law" as an

additional basis of relief. The appellant submitted two briefs asserting that the ongoing Covid-19 Pandemic impacted the residential real estate market in a negative way and a reduction in the subject's assessment is requested to reflect the burden placed on homeowners¹. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$15,640.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-32713.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$26,500 on the evidence submitted by the parties. The tax years 2019 and 2020 are within the same general assessment period and the appellant disclosed that the subject property is an owner-occupied residence.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$27,125. The subject property has an improvement assessment of \$21,231 or \$16.48 per square foot of living area. The total assessment reflects a market value of \$271,250 or \$210.60 per square foot of living area using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparable properties.

Conclusion of Law

As a preliminary matter, the appellant indicated "contention of law" as an additional basis of relief. In their brief(s), The appellant argued that the subject's value should be reduced to reflect Cook County's uniform application in 2020 of a COVID reduction to all residential property. The published documentation issued by the Cook County Assessor's Office related to the COVID-19 Adjustments specifies that not every property would or should expect an assessment reduction and the application of "relief," if any, was tied to area market sales data for each property. Therefore, while the documentary record establishes that the Cook County Assessor undertook an analysis in 2020 as to whether the pandemic resulted in economic effects upon both single-family residential, condominium, and commercial properties, the Board finds that the appellant's submission of Exhibits A, B, D and E alone does not establish the claim made by the appellant, specifically, "that every property in Cook County received a COVID Adjustment reduction" or that the subject was treated unequally based on the pandemic. To put it another way, the evidence submitted by the appellant indicates that the Assessor examined market data to determine if the values of individual property(s) were negatively affected by COVID-19 based on unemployment data; and if so, adjust its assessment to reflect the market. The Board further finds that the evidence does not establish that the Assessor granted a blanket COVID-19 downward adjustment to all properties similarly situated to the subject while, at the same time, excluding the subject property from that blanket adjustment. Nor has the appellant established that the Assessor neglected to analyze the pandemic's effect on the subject property.

¹ Appellant brief filed on April 5, 2024, was in response to The Property Tax Appeal Board notification that the property was subject to a rollover of the 2019 PTAB reduction pursuant to 35 ILCS 20/16-185. The appellant argued that the 2019 PTAB assessment reduction should be reduced further to reflect Cook County's uniform application in 2020 of a COVID reduction to all residential property. Alternatively, the appellant argued that the Rollover of the 2019 PTAB assessed value pursuant to 35 ILCS 20/16-185 should apply.

Furthermore, the appellant has failed to establish that the basis upon which the Cook County COVID-19 adjustment was determined, *i.e.*, unemployment data, was not uniformly applied.

Furthermore, the Board finds the appellant did not submit any substantive evidence of whether the subject property merits an assessment reduction due to COVID-19. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. “Under the principles of a *de novo* proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct.” 86 Ill. Admin. Code §1910.63(a). There is no presumption of correctness accorded to an original assessment or that of a board of review. *Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board*, 29 Ill.App.3d 16, 22 (4th Dist. 1975). “Under the scheme created by the Property Tax Code statute for the Property Tax Appeal Board, an appeal to the Board does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a ‘second bite at the apple,’ *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment.” *LaSalle Partners v. Illinois Property Tax Appeal Board*, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

To the extent the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic, 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.

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. 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. In this matter, the appellant is pursuing neither of these bases for COVID-19 relief.

Instead, the appellant has taken a broad brush to the actions of the Cook County Assessor regarding 2020 assessments and concluded erroneously that every property was afforded a COVID-19 Adjustment. The Board finds the appellant’s request in this appeal for an

assessment reduction solely based on a claim that the assessor uniformly issued COVID-19 reduction is wholly without merit in light of the publications provided by the appellant from the county assessor's office.

Turning to the rollover of the Board's 2019 decision pursuant to 35 ILCS 20/16-185,

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, *shall* remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "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. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for Maine Township. The Board further finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2019 tax year, or that the Board's decision for the 2019 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2019 tax year, plus the application of an equalization factor, if any.

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: _____

December 17, 2024



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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