



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

APPELLANT: Jessica Psimas
DOCKET NO.: 20-41383.001-R-1
PARCEL NO.: 14-07-409-018-0000

The parties of record before the Property Tax Appeal Board are Jessica Psimas, the appellant, 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: \$19,641
IMPR.: \$28,359
TOTAL: \$48,000

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 110-year-old, two-story dwelling of frame construction with 1,448 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 4,092 square foot site and is located in Lake View Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and contention of law. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on December 31, 2019 for a price of \$480,000. The appellant also submitted the Multiple Listing Service (MLS) printout, photos of the renovation work, construction bid information, 3d renderings of the project, and permit approval printouts from the City of Chicago website. In addition, the appellant requested a reduction based on the Covid 19 pandemic.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,000. The subject's assessment reflects a market value of \$480,000 or \$331.49 per square foot of living area, land included, when using the 2020 level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on three of those properties.

In written rebuttal, appellant's attorney argued the board of review failed to address appellant's argument.

Conclusion of Law

As a preliminary matter, the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic. The PTAB 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. But the appellant is not entitled to a reduction just because the pandemic occurred. The Board finds the appellant in the instant case did not present evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment. Therefore, appellant is not entitled to a reduction on the basis of the COVID-19 pandemic.

The appellant through legal counsel submitted the petition asserting the basis of the appeal was a "contention of law."

Pursuant to Section 1910.50(d) of the Board's rules:

d) 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 §1910.50(d)). A contention of law typically involves citation to a statute or legal proposition that supports a change in the subject's assessment. In this matter, no brief was submitted and no assertions made based on the assortment of documents submitted. No citation to law was made to support a proposition that the property was improperly assessed by on any contention of law.

In conclusion, the Board finds the evidence in this record does not include a brief to contend what law would apply to the documents submitted and cannot assume what the appellant's legal argument is. Therefore, the Board finds the appellant failed to show that the property was improperly assessed based on a contention of law.

The appellant also 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 the best evidence of market value to be the purchase of the subject property in December, 2019 for a price of \$480,000. The appellant provided evidence demonstrating the sale of the subject. The Board finds the purchase price is the same as the market value reflected by the assessment. Based on this record, the Board finds that a reduction in the subject's assessment 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. 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: _____

October 15, 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

AGENCY

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

APPELLANT

Jessica Psimas, by attorney:
Adam E. Bossov
Law Offices of Adam E. Bossov, P.C.
1074 W. Taylor Street
Suite 407
Chicago, IL 60607

COUNTY

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