



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

APPELLANT: Space for Art LLC  
DOCKET NO.: 20-44051.001-I-1  
PARCEL NO.: 15-13-305-003-0000

The parties of record before the Property Tax Appeal Board are Space for Art LLC, the appellant(s), by attorney Mary Ann Connelly, of the Law Offices of Terrence Kennedy Jr. 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:** \$25,025  
**IMPR.:** \$69,975  
**TOTAL:** \$95,000

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 an 80-year-old, one-story, industrial warehouse building of masonry construction with 12,745 square feet of building area. The property has a 14,300 square foot site and is located in Forest Park, Proviso Township, Cook County. The subject is classified as a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, contention of law, and overvaluation as the bases of the appeal. In support of the assessment equity argument the appellant submitted information on four class 5-93 equity comparable properties which were 34 to 95 years old, had from 20,400 to 47,090 square feet of building area, had from 22,050 to 42,656 square feet of land area, and had improvement assessments from \$4.11 to \$5.13 per square foot of building area. The appellant did not provide proximity of the comparables to the subject.

As to the contention of law argument, the appellant argues that due to the covid epidemic the value of the property was reduced and that the assessment should be reduced by the same percentage. Further, the appellant argues that due to the covid disaster declaration the property assessment should be reduced pro rata for that portion of the 2020 lien year that was impacted by that declaration.

As to the overvaluation argument, the appellant submitted an appraisal prepared by a certified licensed real estate appraiser with an MAI designation which included an inspection of the site on September 24, 2020, and for which the appraiser indicated a total market value of the subject property improvement of \$380,000 or \$29.82 per square foot of building area, land included as of January 1, 2020.

The appraiser determined the subject's highest and best use as improved was its current use. The appraiser used the sales comparison approaches to value.

Under the sales comparison approach, the appraiser utilized six comparable sales for which the appraiser did not provide proximity to the subject. The comparable properties ranged in size from 6,500 to 13,000 square feet of building area. The properties are improved with one-story industrial buildings that were built from 1940 to 1999. The comparable properties sold from January 2018 to December 2019 for prices ranging from \$150,000 to \$510,000 or from \$23.08 to \$33.34 per square foot of building area. The appraiser then adjusted for market conditions, size, age, construction, ceiling height, percentage of finished area, and loading docks. The appraiser concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$380,000, rounded. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,000 which reflects a market value of \$380,000 or \$29.82 per square foot of living area, land included, applying the level of assessments for class five properties under the Cook County Real Property Assessment Classification Ordinance of 25%. The subject property has an improvement assessment of \$69,975 or \$5.49 per square foot of building area. The board of review did not submit any further evidence.

### **Conclusion of Law**

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 comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

The suggested comparable properties submitted by the appellant for the assessment equity argument were not similar to the subject in that they were from 7,655 to 34,345 larger in square

feet of building area than the subject. The board of review did not submit any comparable properties and therefore did not submit sufficient evidence to support the assessment. However, it is ultimately the appellant's burden of showing by clear and convincing evidence the inequity in the assessment process. The appellant failed to do so in this case and a reduction in the assessment on that basis is not warranted.

The appellant has disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

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. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant submitted a contention of law argument relating that due to the covid epidemic the assessment should be reduced by 10.53% because of the impact of the epidemic on market value. Further, due to the disaster declaration in the State of Illinois as a result of the Covid epidemic a pro-rata adjustment should be made to the assessment for those days in the lien year after this declaration was made. The attorney developed argument for this reduction does not indicate how the value of the subject property was impacted by the Covid epidemic or if the post-disaster value of the subject property was less than the value on January 1, 2020. For these reasons, a reduction on the appellant's contention of law argument is not warranted.

As to the overvaluation argument, the appellant submitted a credible appraisal prepared by a certified licensed appraiser which arrived at a market value of the subject property of \$380,000. The board of review submitted that the total assessment on the subject property was \$95,000, which also reflects a market value of \$380,000, applying the level of assessments for class five properties under the Cook County Real Property Assessment Classification Ordinance of 25%,. For this reason, a reduction in the subject's assessment based on the overvaluation argument is not warranted. The Board finds that the appellant has failed to meet the burden of proof required for a reduction in the subject property's assessment based on equity, contention of law, or overvaluation. For these reasons a reduction commensurate with the appellant's request 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: April 21, 2026



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

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