



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

APPELLANT: Renaissance Collaborative
DOCKET NO.: 20-47607.001-C-1
PARCEL NO.: 17-34-322-022-0000

The parties of record before the Property Tax Appeal Board are Renaissance Collaborative, 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: \$57,750
IMPR.: \$70,766
TOTAL: \$128,516

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 one-story “industrial-type” building of masonry construction with 11,000 square feet of building area¹. The property has a 11,550 square foot site and located in Chicago, South Chicago 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 a contention of law. In support of the 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 vacant land with “minor improvements”. Appellant requested that

¹ In Section III of the submitted Residential Appeal Form the appellant describes the subject as follows: Number of buildings “arguably one”, Building size: 11,000 contested, Number of floors: one, Construction: Masonry and Warehouse: yes. Appellant describes the improvement as a pad with four walls and no roof.

the subject's 2020 total assessment be lowered to \$30,000. The appellant did not submit a brief in support of the contention of law basis².

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,516. The subject's assessment reflects a market value of \$1,514,064 or \$46.73 per square foot of building 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 raised a contention of law asserting that the property should be assessed as a partial vacant lot. When a contention of law is raised the Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof" applies. 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. Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). [emphasis added]

Appellant submitted a letter indicating that the subject property consists of an approximately "11,000 square foot industrial-type building situated on a parcel of approximately 11,550 square feet". Petitioner requested that "As the subject consists of only a pad and four (4) walls with no roof and cannot be occupied at this time or really used for anything productively, Petitioner requests that the subject be reclassified as vacant land with minor improvements". Petitioner further contends that "[i]n other words, as this building is not really an occupiable building but just a collection of walls, Petitioner submits that it should not be assessed as a commercial-type property and that it should be accordingly re-classified."

² 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.

The appellant provided eleven computer printout black and white photographs of the subject. Four exterior photographs were dated November 9, 2020, one aerial photograph that was dated March 12, 2012, four additional undated exterior photographs and one additional photograph. Appellant failed to provide a description or explanation of what the submitted photographs depicted. Also submitted was a Cook County Board of review Vacancy/Occupancy Affidavit attesting that the subject was 100% vacant in 2020. Additionally, the appellant submitted a Cook County Assessor Rent Roll for Industrial/Commercial attesting that the subject was 100% vacant and open to the elements. Both documents were dated in May 2021. As there was no hearing, there was no testimonial evidence that offered clarification or provided corroboration for either parties contention as to the assessment of the subject.

Initially 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 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. No such brief was submitted by this appellant. 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. Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) (“PTAB Rules”). (emphases added).

The Board finds that the appellant failed to provide the required legal brief in support of the request for a change in assessment based on either vacant land or vacancy. Notwithstanding the Board's findings, the Board finds the appellant's evidence and request for relief confusing, unpersuasive and conflicting, and thus a change in assessment is not supported.

As to the appellant's request for relief, appellant indicates that the subject was vacant in 2020 and requests that the subject be reclassified as “vacant land with minor improvements”. Ignoring the obvious, that a property site cannot be both vacant land and have minor improvements, appellant provided no explanation, description or evidence of those minor improvements. No evidence was presented for the Board to consider in determining the assessed value of those minor improvements. Appellant asserts, without evidence, explanation or suggested comparable properties, that the “building” (not plural “minor improvements”) be assessed at \$12,866. The Board notes that there is a distinct difference between an assessment of vacant land and the assessed value of an improvement that has been found to be vacant. To add to the confusion the appellant described the improvement as both a commercial type building and an industrial type building. It is unclear what the appellant is requesting.

To support a contention of law argument the Property Tax Appeal Board requires a legal brief with supporting evidence and documentation. The appellant submitted a Vacancy/Occupancy

Affidavit, a Rent Roll Report, undescriptive photographs of the subject, and a description of the subject as “four (4) walls on a pad with no roof”, however failed to provide a legal brief that would explain or support appellant’s position(s) relative to this evidence. Instead, appellant leaves 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 in assessment based on either vacant land or vacancy. 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.

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.

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

AGENCY

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