



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

APPELLANT: DePaul University
DOCKET NO.: 20-47674.001-C-1
PARCEL NO.: 17-15-106-057-0000

The parties of record before the Property Tax Appeal Board are DePaul University, the appellant(s), by attorney Jennifer Kanik, 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: \$ 21,534
IMPR.: \$261,966
TOTAL: \$283,500

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 property consists of a 6,471 square foot restaurant located on the basement and first floor of an 89-year-old, 15-story building which is predominantly used for education purposes and therefore exempt. The property has a 5,008 square foot site and is located in South Chicago Township, Cook County. The subject is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and contention of law as the bases of the appeal. In support of the inequity argument, the appellant submitted information on three suggested equity comparables. Those comparable properties range: in age from 102 to 110 years-old; in size from 92,666 to 159,657 square feet of building area; and in land area from zero to 15,137 square feet of land. In support of the contention of law argument, the appellant submitted an income analysis based on the actual income and expenses of the subject developed by appellant's counsel.

Finally, the appellant requested a reduction in the subject's assessment based on 75% occupancy factor that resulted from the Covid 19 pandemic shutdowns and Chicago riots.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$283,500. The subject property has an improvement assessment of \$261,966. In support of its contention of the correct assessment the board of review submitted a brief arguing that the appellant failed to provide sufficient evidence to overcome their clear and convincing burden of proof. The board of review argued the appellant's income approach to value is flawed in that counsel is not an independent estimator of value and there is data, citation, and evidence missing in regard to market levels, vacancy rate, and operating expense ratios. The board of review also distinguished appellant's comparables from the subject based on size, current use, and exempt status.

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 submitted documentation showing the income of the subject property. The Board gives the appellant's argument little weight. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . .

[E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Id. at 431.

Actual expenses and income can be useful when shown that they are reflective of the market. Although the appellant's attorney made this argument, the appellant did not demonstrate through an expert in real estate valuation that the subject's actual income and expenses are reflective of the market. To demonstrate or estimate the subject's market value using income, one must establish, through the use of market data, the market rent, vacancy and collection losses, and expenses to arrive at a net operating income reflective of the market and the property's capacity for earning income. The appellant did not provide such evidence and, therefore, the Board gives this argument no weight and that a reduction based on market value is not warranted.

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 is not warranted.

The Board finds the appellant failed to provide sufficient evidence to overcome their clear and convincing burden of proof. The Board finds that the appellant provided very limited data on their proposed comparables. The Board finds that the appellant used the square footage of the whole building and not just the portion that is non-exempt and serves as a restaurant. The appellant failed to provide clear evidence as to whether any portion of their comparables was exempt and what size as compared to the subject and what is its' current non-exempt use. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: _____

December 23, 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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