



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

APPELLANT: Larry Guther  
DOCKET NO.: 21-37913.001-R-1  
PARCEL NO.: 03-28-109-022-0000

The parties of record before the Property Tax Appeal Board are Larry Guther, the appellant, by Amy C. Floyd, Attorney at Law 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:** \$5,161  
**IMPR.:** \$21,273  
**TOTAL:** \$26,434

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 2021 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 one-story dwelling of masonry exterior construction with 1,151 square feet of living area. The dwelling is approximately 61 years old. The home features a full unfinished basement, central air conditioning, and a 2-car garage.<sup>1</sup> The property has an 8,976 square foot site and is located in Arlington Heights, Wheeling 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject, but no data was

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<sup>1</sup> The Board finds the subject has a two-car garage according to Section III of the of the appellant's appeal petition and the board of review's grid analysis, and the subject has an unfinished basement as reported by the board of review, which was unrefuted by the appellant.

provided regarding the comparables proximity to the subject property. The comparables consist of class 2-03 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,126 to 1,404 square feet of living area. The dwellings are from 57 to 70 years old. The comparables have a partial or a full basement, but no data was provided if the basements have finished area, if any. Three comparables each have central air conditioning. The appellant did not disclose whether the comparables have garages, and the exterior photographs of the comparables provided by the appellant were inconclusive as to whether any of the homes featured a garage. The comparables have improvement assessments that range from \$9,106 to \$17,899 or from \$7.99 to \$15.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$15,642 or \$13.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,434. The subject property has an improvement assessment of \$21,273 or \$18.48 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same assessment neighborhood code and the same block as the subject. The comparables are improved with class 2-03, one-story dwellings of masonry exterior construction ranging in size from 1,151 to 1,200 square feet of living area. The dwellings are 61 or 62 years old. Each comparable has a full basement with one having finished area. Two comparables each have central air conditioning, and three comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$21,996 to \$23,908 or from \$18.33 to \$20.77 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables as no data was provided by the appellant regarding their proximity to the subject and whether the comparables have a garage, if any, which is needed by the Board to conduct a meaningful comparative analysis of the comparables in relation to the subject. In addition, the appellant's comparable #2 differs in dwelling size to the subject and comparable #1 appears to be an outlier with its considerably lower improvement assessment relative to the other comparables in the record. The Board has also given reduced weight to the board of review comparable #4 which has a basement finish, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #3. These comparables are located on the same block as the subject and are similar to the subject in design, age, dwelling size and most features. These three comparables have improvement assessments ranging from \$21,996 to \$23,908 or from \$18.33 to \$20.77 per square foot of living area. The subject's improvement assessment of \$21,273 or \$18.48 per square foot of living area falls below the range established by the best comparables in the record on an overall basis and within the range on a per-square-foot basis. After considering adjustments to the best comparables for differences when compared to the subject, 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:

May 20, 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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