



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

APPELLANT: Robert Vais  
DOCKET NO.: 24-20564.001-R-1  
PARCEL NO.: 15-35-205-032-0000

The parties of record before the Property Tax Appeal Board are Robert Vais, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board (PTAB) 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:** \$8,200  
**IMPR.:** \$34,829  
**TOTAL:** \$43,029

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 2024 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 two-story dwelling of frame construction with 2,203 square feet of living area. The residence is approximately 141 years of age. Amenities of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has an 8,000 square feet site and is located in Riverside of Riverside Township, Cook County. The subject is designated a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. As evidence that the subject improvement assessment was inequitably high, the appellant selected six class 2-06 properties within .3 miles of the subject as assessment benchmarks. The appellant's suggested comparables all contained two stories, frame construction, and full basements—except comparable #2, which only had a partial basement. Moreover, the selected properties ranged: in building age from 119 to 146 years; in bathroom count from 1.5 to 2.5; in improvement area

from 2,114 to 2,504 square feet; and in improvement assessment from \$15.54 to \$15.99. The first three suggested comparables did not feature air conditioning, while the last three included air conditioning. Based on this evidence, the appellant requests the improvement assessment be reduced to \$15.60 per square foot.

In response, the county board of review stated in its “Board of Review Notes on Appeal” that the subject improvement was properly assessed at \$15.81 per square foot for an improvement assessment of \$34,829. In support of its assertion that the subject property was appropriately assessed at a total of \$43,029, the county board of review introduced into evidence four properties with the same neighborhood code as the subject to show the subject improvement assessment is on par with similar residences. The county board of review’s submissions all contained two stories, full basements, and frame construction. The selected properties ranged: in building age from 127 to 143 years; bathroom count from 1.5 to 2.5; garage size from two- to 3.5-cars; in improvement area from 1,929 to 2,168 square feet; and in improvement assessment rate from \$15.99 to \$16.30 per square foot. The county board of review requests the Property Tax Appeal Board uphold its subject assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for the conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Given the parties’ submissions, PTAB concludes appellant comparables #3, #4, and #6 and board of review comparables #2 and #3 (which are the same as appellant comparables #4 and #6, respectively) best resemble the subject improvement and therefore circumscribe the range of equitable assessments for the subject. Each of these properties were inferior to the subject improvement in at least one aspect: appellant comparable #3’s building was older than the subject improvement by five years and contained no air conditioning; comparable #4/board of review comparable #2 included 89 fewer square feet in living space; and comparable #6/board of review comparable #4 had a building that lacked 35 living square feet relative to the subject improvement. Yet each of the appellant’s selected comparables also had redeeming features that

bring them on par with the subject improvement, from more bathroom functionality to a larger garage or fireplace inclusion. Based on the evidence in this record, PTAB finds the range of equitable assessments for the subject improvement runs from \$15.68 to \$15.99 per square foot of living area. Because the subject improvement assessment of \$15.81 per square foot falls inside this range, PTAB concludes the subject's improvement assessment is supported. In short, after considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, PTAB finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is therefore 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: \_\_\_\_\_

October 21, 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

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

APPELLANT

Robert Vais  
52 Kimbark  
Riverside, IL 60546

COUNTY

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