FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert and Rosemarie WELTHER
DOCKET NO.: 24-47282.001-R-1
PARCEL NO.: 13-15-309-037-0000

The parties of record before the Property Tax Appeal Board are Robert and Rosemarie WELTHER, the appellants; 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:	$31,850
IMPR.:	$27,150
TOTAL:	$59,000

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 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 property is a 9,100 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 112-year-old, one-story dwelling of stucco exterior with a disputed number of square feet of living area[1]. Features of the dwelling include two bathrooms, a full basement and a two-car garage.

The appellant contends assessment inequity and comparable sales as the bases for the appeal. In support of these arguments the appellant submitted information on three comparable properties. The comparable properties are in the same neighborhood and within 0.3 miles of the subject. They range in age from 57 to 116 years; in size from 1,040 to 1,322 square feet of living area; and have improvement assessment from $22.31 to $26.02 per square foot of living area. These same three properties sold between January 1985 and September 2024 for prices ranging from

[1] The appellant lists the square feet of living area as 1,067 while the board of review states it is 1,483.

$69,000 to $450,000 or $66.35 to $340.39 per square foot. The appellant requested the subject's total assessment be reduced to $43,590.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $59,000. The subject property has an improvement assessment of $27,150 or $18.31[2] per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparable properties. The suggested comparable properties are in the same neighborhood and within a quarter mile of the subject. They range in age from 95 to 140 years; in size from 1,574 to 1,734 square feet; and have improvement assessments ranging from $21.21 to $25.71 per square foot of living area. The board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as one 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). 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 a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995).

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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

The Appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the appellant did not meet either burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the evidence in the record does not provide sufficient information for the Board to determine whether the subject's 2024 assessment is fair and equitable or the market value of the subject property is not accurately reflected in its assessed valuation.

[2] Based on 1,483 square feet of living area. The appellant using 1,067 square feet of living area has an improvement assessment per square foot of $25.45.

For equity matters, comparisons are based on similarity. In this record the subject is listed as having 1,067 square feet of living area with an improvement assessment of $25.45 per square foot of living area as well as having 1,483 per square foot of living area with an improvement assessment of $18.31. The Board cannot guess what evidence from what grid is correct. There is nothing submitted in rebuttal after the board of review’s evidence challenging the board of review’s statement of square footage. With nothing in the record such as the assessor’s page for the parcel or an appraisal demonstrating the actual square footage, the Board cannot know which is correct to apply for comparison. Without this vital fact, the Board finds the appellant did not demonstrate to the level of clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on inequity is not justified.

Regarding market value, in accordance with the Board's procedural rules, it is recommended that "documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparable properties to the subject property" be submitted for an overvaluation argument based upon comparable sales. (86 Ill.Admin.Code §1910.65(c)(4)). Two of the three sales comparable properties submitted by appellant are over 20 years old and much too remote in time to be considered as evidence of market value for a 2024 lien year as sales within three years are preferred. Furthermore, regardless of other issues, as to the one 2024 sale comparable supplied, the principle in valuation of real estate asserting one sale does not reflect a market value applies. After consideration of the foregoing principles, appellant's comparable sale as a single comparable sale, as well as other factors detailed above, is found to be insufficient to establish overvaluation of the subject property and a reduction in the subject's assessment based on market value is not justified.

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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:

<u>C E R T I F I C A T I O N</u>

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: July 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 <u>PETITION AND EVIDENCE</u> 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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