



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

APPELLANT: Scott Heller  
DOCKET NO.: 17-38616.001-R-1 through 17-38616.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Scott Heller, the appellant, by attorney Scott L. David, of Much Shelist 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 **A Reduction** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-38616.001-R-1	10-33-410-001-0000	5,893	26,250	\$32,143
17-38616.002-R-1	10-33-410-002-0000	6,270	26,250	\$32,520

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 2017 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 masonry exterior construction with 3,489 square feet of living area that is situated on two parcels. The dwelling is approximately 75 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The subject's two parcels have a combined 12,804 square foot site which is located in Lincolnwood, Northfield Township, Cook County. The subject is classified as a class 2-06 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.<sup>1</sup> In support of this argument the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The

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<sup>1</sup> The appellant's appeal petition listed recent appraisal as the basis of the appeal, however, evidence submitted by the appellant supports an equity argument.

comparables are improved with two-story class 2-06 dwellings of masonry exterior construction that range in size from 3,132 to 3,916 square feet of living area. The homes range in age from 65 to 95 years old. Each comparable has a basement, three with finished area, central air conditioning, one to three fireplaces and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$39,565 to \$51,671 or from \$12.63 to \$14.32 per square foot of living area. Based on this evidence, the appellant requested the subject's combined improvement assessment be reduced to \$47,467 or \$13.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the combined total assessment for the subject's two parcels of \$68,337. The subject property has a combined improvement assessment of \$56,174 or \$16.10 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of masonry exterior construction that range in size from 2,269 to 3,958 square feet of living area. The homes range in age from 66 to 75 years old. Three comparables have a basement, one with finished area and one comparable has a concrete slab foundation. Two comparables have central air conditioning, three homes have one or two fireplaces and each property has either a 1-car or a 2-car garage. The board of review grid analysis reports comparable #1 to be in "deluxe" condition while the subject and remaining comparables are given "average" condition ratings. The comparables have improvement assessments that range from \$40,207 to \$63,724 or from \$16.10 to \$18.16 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #4 which is substantially older in age than the subject property. The Board also gave reduced weight to board of review comparables #1, #3 and #4 which differ from the subject in condition rating, dwelling size and/or foundation type.

The Board finds the best evidence of assessment equity to be the remaining comparables which are similar to the subject in location, age, design, dwelling size and most features. These comparables had improvement assessments that ranged from \$39,565 to \$51,671 or from \$12.63 to \$16.16 per square foot of living area. The subject's combined improvement assessment of \$56,174 or \$16.10 per square foot of living area falls above the overall range and within the per square foot range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant

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demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: September 21, 2021



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

Scott Heller, by attorney:  
Scott L. David  
Much Shelist  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606-1615

COUNTY

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