



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

APPELLANT: Jeffrey Heidekat  
DOCKET NO.: 19-22268.001-R-1 through 19-22268.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeffrey Heidekat, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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
19-22268.001-R-1	05-34-121-010-0000	15,000	60,018	\$75,018
19-22268.002-R-1	05-34-121-011-0000	1,500	0	\$1,500

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 2019 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 two parcels, one of which is improved with a two-story dwelling of frame exterior construction with 2,762 square feet of living area.<sup>1</sup> The dwelling is approximately 118 years old. Features of the home include a full unfinished basement, one fireplace and a one-car garage. Parcel #2 has a land assessment with no improvement assessment to the property. The subject's two parcels are located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

---

<sup>1</sup> Although the appellant's counsel submitted assessment information for both parcels, as no reduction is sought in the assessment of the unimproved parcel, the Board will consider only Parcel #1 in its decision regarding reduction of the subject's improvement assessment.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated November 22, 2019 for the 2019 assessment year concerning the two parcels which depicts assessments of \$76,894 for Parcel #1 (PIN 05-34-121-010-0000) and \$1,500 for Parcel #2 (PIN 05-34-121-011-0000). The subject's two parcels have a combined total assessment of \$78,394. The attorney for the appellant submitted its "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each individual parcel's land and improvement assessments, and a supplemental "Brief" from the appellant's attorney.

The appellant contends improvement assessment inequity as the basis of the appeal for Parcel #1 and did not contest the land assessments for either of the subject's two parcels. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,459 to 3,008 square feet of living area. The dwellings range in age from 96 to 122 years old. Each comparable has a full unfinished basement, one fireplace and a two-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$46,773 to \$61,269 or from \$19.02 to \$21.08 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment for Parcel #1 be reduced to \$55,820 or \$20.21 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal".<sup>2</sup> The subject property has an improvement assessment of \$61,894 or \$22.41 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 neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or masonry exterior construction ranging in size from 2,316 to 2,492 square feet of living area. The comparables range in age from 93 to 126 years old. Each comparable has a partial or a full basement with one having finished area. Two comparables have central air conditioning. Two comparables each have one fireplace. Three comparables have from a one-car to a three-car garages. The comparables have improvement assessments ranging from \$47,025 to \$58,992 or from \$19.93 to \$24.00 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

---

<sup>2</sup> The assessment information disclosed in the board of review's "Notes on Appeal" does not appear to be for the subject party. Assessment information regarding the subject property was gleaned from information provided by the appellant.

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 suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1 and the board of review's comparables due to their smaller dwelling sizes, finished basement area and/or lack of a garage when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #4 as they are most similar to the subject in location, design, exterior construction, age, dwelling size, basement and features. These comparables have improvement assessments ranging from \$60,618 to \$61,269 and \$20.37 or \$21.08 per square foot of living area. The subject's improvement assessment of \$61,894 or \$22.41 per square foot of living area exceeds the assessment of the best comparables in this record on a both a total and per square foot basis. Based on this record, the Board finds the appellant 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: January 19, 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

Jeffrey Heidekat, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

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