



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

APPELLANT: David Henkes
DOCKET NO.: 20-20440.001-R-1
PARCEL NO.: 15-12-104-012-0000

The parties of record before the Property Tax Appeal Board are David Henkes, the appellant, by attorney Noah J. Schmidt of Schmidt Salzman & Moran, Ltd. 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: \$16,959
IMPR.: \$89,334
TOTAL: \$106,293

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 2020 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 4,887 square feet of living area. The dwelling is approximately 101 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 2½-car garage. The property has an approximately 15,075 square foot site and is located in River Forest, River Forest 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. The appellant also checked "Contention of Law" on the appeal petition, however, in a brief, the appellant's counsel only argued that the subject property's improvement was inequitably assessed. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on five equity comparables that have the same

assessment neighborhood code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of stucco, masonry or frame and masonry exterior construction ranging in size from 3,735 to 4,203 square feet of living area. The dwellings are 66 to 127 years old. According to the property characteristic printouts provided by the appellant the comparables each have a full or partial basement, three of which have finished area. Each comparable has central air conditioning, one or three fireplaces and a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$56,244 to \$62,422 or from \$14.85 to \$15.63 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$74,771 or \$15.30 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 \$106,293. The subject property has an improvement assessment of \$89,334 or \$18.28 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 have the same assessment neighborhood code as the subject. The comparables are class 2-06 properties that are improved with two-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 3,495 to 4,355 square feet of living area. The dwellings are 93 to 119 years old. The comparables each have a full basement, one of which has finished area. Three comparables have central air conditioning and either one or two fireplaces. Each comparable has a 2-car to a 3-car garage. The comparables have improvement assessments that range from \$69,011 to \$88,456 or from \$19.75 to \$20.31 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #2, #3, #4 and #5, as well as board of review comparables #1 and #4 which are less similar to the subject in dwelling size and/or age than are the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1, along with board of review comparables #2 and #3, which are overall more similar to the subject in location, dwelling size, design, age and some features. However, all three dwellings are inferior to the subject in that they are 11% to 14% smaller in size when compared to the subject dwelling, two comparables lack finished basement area and one comparable lacks central air

conditioning, both features of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these best comparables have improvement assessments that range from \$62,422 to \$88,456 or from \$14.85 to \$20.31 per square foot of living area. The subject's improvement assessment of \$89,334 or \$18.28 per square foot of living area falls above the range established by the best comparables in the record in terms of total improvement assessment but within the range on a per square foot basis. The subject's higher total improvement assessment appears to be logical due to its superior dwelling size and features. Based on this record and 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

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: _____

July 16, 2024



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

David Henkes, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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