



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

APPELLANT: John Ericson Heyke, III
DOCKET NO.: 22-22355.001-R-1
PARCEL NO.: 05-17-120-006-0000

The parties of record before the Property Tax Appeal Board are John Ericson Heyke, III, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$33,000
IMPR.: \$44,316
TOTAL: \$77,316

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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

A 1,719 square feet, 1.5-story dwelling of frame construction built on a 10,000 square feet lot in Winnetka, New Trier Township, Cook County constitutes the subject property. The 117-year-old, class 2-03 property contains 1.5 bathrooms, a partial basement, and garage space for four cars.

Arguing that the subject's improvement assessment is inequitably high, the appellant requested the Board reduce its assessment to \$21.03 per improvement square foot. The appellant provided details on four class 2-03 residences with improvement assessments spanning \$15.92 to \$24.33 per square foot to show that the subject's improvement assessment is inequitable. Each selected comparable featured air conditioning, a partial basement, and at least one fireplace.

The county board of review maintains that the subject improvement is equitably assessed at \$44,316, or \$25.78 per square foot for a total assessment of \$77,316.¹ In its “Board of Review Notes on Appeal,” the board of review supplied information on four equity comparables ranging from 1,314 to 1,609 square feet in living space.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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; 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). Proof of unequal treatment in the assessment process should consist of 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 Board finds the appellant did not meet this burden of proof.

Appellant comparable #2 and board of review comparables #2 and #4 comprise the best evidence of assessment equity in this record. Appellant comparable #2 was only .2 miles away from the subject and made up for what it lacked in garage size with an extra half bathroom relative to the subject property. Meanwhile, board of review comparables #2 and #4 had identical bathroom counts to the subject but lacked the amount of garage space and living space the subject had. Based on these comparables, an equitable assessment range for the subject improvement runs from \$19.69 to \$41.17 per square foot of living area. Because the subject improvement assessment of \$25.78 per square foot of living area falls within the equitable range, the Board finds the appellant did not provide sufficiently clear and convincing evidence to show that the subject’s improvement was inequitably assessed or that a reduction in the subject’s assessment is justified.

¹ The Board notes that in its “Notes on Appeal,” the county board of review supplied outdated assessment values. Accordingly, the Board uses the assessment values reflected in the county board of review decision from which the appellant appeals.

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 16, 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

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