



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

APPELLANT: Adam Heavenrich
DOCKET NO.: 22-22484.001-R-1
PARCEL NO.: 05-06-311-006-0000

The parties of record before the Property Tax Appeal Board are Adam Heavenrich, the appellant, by attorney Jeremy 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 **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:

LAND: \$26,838
IMPR.: \$86,304
TOTAL: \$113,142

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed 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 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

The subject property consists of a 3,596 square feet two-story home situated on a 14,910 square feet parcel in Glencoe, New Trier Township, Cook County. The 96-year-old class 2-06 residence contains three full bathrooms, two half bathrooms, an attached garage, a fireplace, and a partial basement.

Arguing the subject improvement is inequitably assessed at \$97,631, the appellant requests the Board lower the assessment to \$23.36 per living square foot to remain in line with similar properties. In support of the assessment inequity contention, the appellant chose four class 2-06 properties within .3 miles of the subject as equity benchmarks. The appellant's comparables all included a garage, at least one fireplace, and a partial basement. The improvement assessments of the comparators spanned \$22.83 to \$23.68 per square foot of living space.

In response, the county board of review maintained the \$27.15 per square foot subject improvement assessment (or \$97,631) is correct in its “Notes on Appeal.” The board of review offered details on four properties with improvement assessments between \$26.19 to \$37.89 per living square foot to demonstrate the equitability of the subject assessment. The board of review’s selections all included at least one fireplace, a garage, a full basement, and up to 3,713 square feet of living area.

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). Yet 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 the ground for appeal is unequal treatment in the assessment, 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). 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 criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of at least 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.

Based on their relative similarities to the subject property, appellant comparables #1 and #2 and board of review comparable #1 provide the best evidence of improvement assessment equity in this record. Appellant comparable #1 boasted a larger garage and living space as well as an additional half bathroom relative to the subject improvement, rendering this property a close, if superior, comparator. Meanwhile, appellant comparable #2 and board of review comparable #1 each had less livable square footage than the subject, though appellant comparable #2 slightly offset its smaller space with an extra fireplace. Conversely, because board of review comparable #1 featured greater bathroom functionality and a larger garage in addition to a higher fireplace count than the subject, this benchmark caps the high end of the equitable improvement assessment range at \$27.08 per living square foot for the subject. Since the subject improvement of \$27.15 exceeds this equitable range, the Board finds the appellant met its burden of showing assessment inequity by clear and convincing evidence and that a reduction in the improvement assessment to \$24.00 per living square foot, or \$86,304, for a total property assessment of \$113,142, 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Adam Heavenrich, by attorney:
Jeremy Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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