



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

APPELLANT: Joel Heifitz
DOCKET NO.: 22-22550.001-R-1
PARCEL NO.: 05-07-212-007-0000

The parties of record before the Property Tax Appeal Board are Joel Heifitz, the appellant(s), 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: \$26,400
IMPR.: \$80,000
TOTAL: \$106,400

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 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 contains two residential improvements situated on one parcel. Improvement #1 is a 99-year-old, two-story dwelling of frame and masonry construction containing 1,982 square feet of gross living area. Features of Improvement #1 include a full unfinished basement, central air conditioning, and a one and one-half-car garage. Improvement #2 is a 99-year-old, two-story improvement of frame construction containing 550 square feet of gross living area. Features of Improvement #2 include a slab foundation and a two and one-half-car garage. The Improvements have a total living area of 2,532 square feet. The property is in New Trier Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted descriptive and assessment information on four suggested equity comparable properties for only Improvement #1. The appellant did not submit information on Improvement #2. However, the appellant also listed the total for both improvement assessments when calculating the improvement assessment per square foot of Improvement #1 at \$49.24 per square feet. The appellant requested a total assessment reduction to \$78,606.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,999. Improvement #1 has an improvement assessment of \$76,399, or \$38.55 per square foot of living area. Improvement #2 has an improvement assessment of \$21,200, or \$38.55 per square foot of living area. The board of review submitted a two-paragraph brief in which it asserted the subject is a multi-improvement property with two dwellings. The board of review argued the appellant failed to account for Improvement #2. In support, the board of review submitted two dwelling characteristics descriptions for each of the two improvements. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on three suggested equity comparable properties that ranged from 2,008 to 2,514 square feet of gross improvement area.

Conclusion of Law

The appellant 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 comparable properties 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 appellant did not submit assessment and descriptive comparable properties for Improvement #2. The Board notes the per square improvement assessments for each improvement was the same \$38.55 and that the total living areas for both improvements was 2,532 square feet. The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 and #4, and the board of review's comparable(s) #2 and #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$26.52 to \$33.25 per square foot of living area. Each of the subject's two improvements had assessments of \$38.55 per square foot of gross building area. This amount falls above the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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 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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