



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

APPELLANT: William Heintz
DOCKET NO.: 23-20537.001-R-1
PARCEL NO.: 15-12-104-007-0000

The parties of record before the Property Tax Appeal Board are William Heintz, the appellant, by attorney Dora Cornelio, 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: \$13,065
IMPR.: \$63,935
TOTAL: \$77,000

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 2023 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 stucco exterior construction with 2,649 square feet of living area. The dwelling is approximately 104 years old. Features of the home include a full basement with finished area, central air conditioning, 1 full and 1 half bathrooms and 2-car garage.¹ The property has a 2,649 square foot site and is located in River Forest, River

¹ The board of review describes the subject property as being 107 years old featuring 1 full and 1 half bathrooms ; however, the appellant describes subject as being 104 years old featuring 1 bathroom only. The Board finds the best description of the subject's property, with respect to the number of bathrooms and age, is in the board of review's Board of Review – Notes on Appeal Form PTAB-6, Section III Comparable Sales/Assessment Equity Grid Analysis, and the board of review's subject property record card which was unrefuted by appellant. The appellant failed to disclose the presence of half bathrooms in its comparables, despite being clearly indicated in the appellant's submitted property record cards. On the contrary, the appellant describes the subject property as featuring a finished basement, while the board of review describes the subject basement as unfinished. The Board finds the appellant

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. In support of this argument the appellant submitted information on five equity comparables located within the subject's assessment neighborhood with two comparables located on the same street as subject. The comparables are composed of class 2-06 improved with two-story dwellings of masonry, stucco, and frame and masonry exterior construction, ranging in size from 2,472 to 2,742 square feet of living area. The homes are approximately 99 to 108 years old. Each property has a full basement, four with finished area, 1 full and 1 half or 2 full bathrooms, and a 2-car garage. Four comparables feature one fireplace. The comparables have improvement assessments that range from \$50,935 to \$57,795 or from \$20.60 to \$21.32 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$55,840 or \$21.08 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 \$77,000. The subject property has an improvement assessment of \$63,935 or \$24.14 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 located within the subject's assessment neighborhood and within the same block and/or within .25 of a mile from subject. One comparables is located on the same street as subject. The comparables are composed of class 2-06 improved with two-story dwellings of stucco exterior construction ranging in size from 2,752 to 2,952 square feet of living area. The comparables are approximately 104 to 106 years old. Each comparable has a full basement, two with finished area, 1 full and 1 half to 3 full and 1 half bathrooms, and a 2-car to 2.5-car garage. Three comparables feature 1 or 2 fireplaces, and/or central air conditioning. The comparables have improvement assessments that range from \$67,908 to \$74,007 or \$24.24 to \$26.13 per square feet 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 Board finds all comparables submitted by the parties are best evidence of assessment equity, despite having varying degrees of similarity to the subject in some features, all are similar to the

provides the best description of the subject's basement as listed in the Residential Appeal Form PTAB1A, Section III, and Section V Comparable Sales/Assessment Grid Analysis.

subject in dwelling sizes, age, location, basement foundation, garage amenity and size. Four of the nine comparables are located on the same street and/or within a block of subject, serving as good indicators of subject's assessment value. Six comparables lack central air conditioning, and three comparables lack finished basement area, both features of subject, suggesting upward adjustments are needed to make them more equivalent to the subject. Regarding other varying degrees of similarity to the subject in other features, additional upward and/or downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$50,935 to \$74,007 or from \$20.60 to \$26.13 per square foot of living area. The subject's improvement assessment of \$63,935 or \$24.14 per square foot of living area falls within the range established by the best comparables in the record. Based on this record and after considering appropriate adjustments to the best comparables for differences from 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



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:

May 19, 2026



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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