



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

APPELLANT: David Henkes  
DOCKET NO.: 23-20918.001-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 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:** \$19,597  
**IMPR.:** \$109,968  
**TOTAL:** \$129,565

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 masonry exterior construction with 4,480 or 5,056 square feet of living area.<sup>1</sup> The dwelling is approximately 103 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, 3 bathrooms and 2.5-car garage. The property has a 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.

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<sup>1</sup> The appellant described the subject as having 4,480 square feet of living area in Section III and V of the Assessment Grid in the Residential Appeal Form PTAB1A. However, the board of review described the subject as having 5,056 square feet of living area in their Assessment Grid in the Board of Review Notes on Appeal Form PTAB-6. Neither party submitted corroborating evidence in support of their respective factual positions.

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. The comparables are composed of class 2-06 two-story dwellings of frame and masonry, frame or masonry exterior construction, ranging in size from 4,203 to 4,625 square feet of living area. The homes are approximately 96 to 125 years old with four comparables featuring a full basement foundation, three with finished area, and one comparable containing a slab concrete foundation. All comparables include 3 or 4 full bathrooms, with three comparables having an additional half bathroom, and either a 2-car or 3-car garage.<sup>2</sup> Four comparables feature central air conditioning, of which each has either one or two fireplaces. The comparables have improvement assessments that range from \$85,620 to \$100,060 or from \$19.66 to \$21.63 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,024 or \$23.67 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 \$129,565. The subject property has an improvement assessment of \$109,968 or \$21.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located within the subject's assessment neighborhood and within .25 of a mile from subject. The comparables are composed of class 2-09 two-story or three-story dwellings of masonry or frame and masonry exterior construction of either 5,120 or 5,156 square feet of living area. The comparables are approximately 22 or 97 years old. Each comparable has a full unfinished basement, 4 or 5 full bathrooms, with an additional 1 or 2 half bathrooms, central air conditioning, one or three fireplaces, and a 3-car garage. The comparables have improvement assessments of \$116,173 or \$126,372 or \$22.69 or \$24.51 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 parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. Despite uncertainty of the subject's actual dwelling size,

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<sup>2</sup> The record demonstrates that the appellant did not report the additional half bathrooms for the comparable properties on the Assessment Grid of the PTAB-1A Residential Appeal Form. However, the appellant did submit the corresponding property record cards for each comparable, which contain the omitted information and thereby supplement the evidentiary record.

the Board finds other factors exist to warrant giving less consideration to certain comparables. The Board gives reduced weight to appellant's comparables #3 and #4, for difference in age or foundation type from subject, and the board of review's comparable #1 which differs both in age and the number of stories from subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #5 and the board of review's comparable #2 which are more similar to the subject in age, basement foundation, and garage amenity. However, the comparables have varying degrees of similarity to the subject in other features like basement finish, number of bathrooms, and garage size, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$85,620 to \$116,173 or from \$19.66 to \$22.69 per square foot of living area. The subject's improvement assessment of \$109,968 or \$21.75 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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