



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

APPELLANT: William Heintz  
DOCKET NO.: 24-20441.001-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.:** \$71,750  
**TOTAL:** \$84,815

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 2024 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 3,091 square feet of living area. The dwelling is approximately 109 years old.<sup>1</sup> Features of the home include a full basement with finished area, central air conditioning, 3 bathrooms and 2.5-car garage.<sup>2</sup> The property has a 10,050 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 Board finds the best description of the subject's age in the submitted board of review's Notes on Appeal Form PTAB-6, Comparable Sales/Assessment Grid Analysis and subject property data sheet, which were unrefuted by the appellant.

<sup>2</sup> Appellant describes the subject property as featuring a basement with finished area; however, the board of review describes subject as having an unfinished basement. The Board finds the best description of the subject's property is in the appellant's Residential Appeal Form PTAB1A, Section III, and Section V.

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 located on the same street. The comparables are composed of class 2-06 two-story dwellings of frame or masonry exterior construction, ranging in size from 3,000 to 3,264 square feet of living area. Each home is approximately 98 to 126 years old, features a full basement with finished area, and has 2 or 3 full bathrooms, with four comparables having an additional half bathroom.<sup>3</sup> Four comparables each have one or two fireplaces, two comparables each have central air conditioning, and two comparables each have a 2-car garage. The comparables have improvement assessments that range from \$52,795 to \$62,874 or from \$17.25 to \$19.78 per square feet of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,234 or \$18.84 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 \$84,815. The subject property has an improvement assessment of \$71,750 or \$23.21 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 .25 of a mile of subject, the same block or subarea as subject. Three comparables are located on the same street as the subject property. Each comparables is improved with a class 2-06 two-story dwelling of stucco exterior construction ranging in size from 2,485 to 3,433 square feet of living area. The comparables are approximately 103 to 113 years old. The homes feature a full basement, three with finished area, 2 full and 1 half bathrooms or 4 full bathrooms, central air conditioning, one or two fireplaces, and a 2-car or 3-car garage. The comparables have improvement assessments that range from \$59,680 to \$84,067 or \$23.81 to \$25.07 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.

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<sup>3</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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives reduced weight to appellant's comparables #2 through #5, which differ in age from subject or lacks a garage, a feature of subject, and the board of review's comparable #2 which differs significantly from subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #1, #3, and #4 which are more similar to the subject in dwelling size, age, location, garage amenity and garage size. However, the comparables have varying degrees of similarity to the subject in other features like bathroom count, central air conditioning and number of fireplaces, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$53,903 to \$84,067 or from \$17.25 to \$25.07 per square foot of living area. The subject's improvement assessment of \$71,750 or \$23.21 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

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