FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: David Heidekrueger
DOCKET NO.: 24-38404.001-R-1
PARCEL NO.: 19-14-127-048-0000

The parties of record before the Property Tax Appeal Board (PTAB) are David Heidekrueger, the appellant, by attorney Michael R. Davies, of Ryan Law, PLLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***No Change*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$3,333
IMPR.:	$15,547
TOTAL:	$18,880

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,195 square feet, frame-and-masonry building on a 4,166 square feet parcel in Chicago, Lake Township, Cook County. The 76-year-old, class 2-03 residence per the Cook County Real Property Assessment Classification Ordinance contained one bathroom, a full basement, no air conditioning, and no garage. The appellant elected to forego a hearing.

The appellant contends assessment inequity as the basis of the petition and requests the Property Tax Appeal Board (PTAB) reduce the assessment rate to $7.52 per improvement square foot. To show that the subject assessment is not uniform, the appellant presented five class 2-03 properties within 1.54 miles of the subject as equity comparables. These suggested comparators each had no garage to a two-car garage, one to two bathrooms, no air conditioning, and a full basement to slab foundation. The appellant's selections ranged between 58 and 101 years in building age; 1,233 and 1,796 in living square footage; and $6.68 and $8.17 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at $15,548, or $13.01 per living square foot in its "Notes on Appeal."[1] In defense of the $18,880 total subject assessment, the county board of review volunteered four frame-and-masonry buildings in the subject's subarea as evidence of assessment uniformity. The board of review's preferred comparables all featured one to two bathrooms, a full basement, and no garage or a two-car garage. These properties were 73 to 80 years in building age; 1,056 to 1,385 square feet in improvement area; and $14.26 to $18.94 per living square foot in improvement assessment.

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). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; 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 a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments 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 required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of demonstrably similar properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

Of the parties' submissions, board of review comparables #1, #3, and #4 most resembled the subject property and therefore serve as the best evidence of assessment equity in this record. Board of review comparables #1 and #3 each featured slightly more living area than the subject and, in the case of board of review comparable #1, a garage, while otherwise matching the subject's amenities. Board of review comparable #4, on the other hand, contained less living area but one more bathroom and more garage space than the subject. By contrast, the appellant's proposed comparables were all too far or too incomparable in living area, or both, to serve as comparators. The subject would accordingly be equitably assessed between $14.26 and $18.94 per improvement square foot. Because the subject's $13.01 per living square foot improvement assessment falls below this range, PTAB finds the appellant did not produce the requisite evidence to show assessment inequity or justify a reduction in the subject assessment.

[1] PTAB observes that the county board of review's "Notes on Appeal" contains an arithmetic error. PTAB accordingly adopts the 2024 assessment values reflected in the board of review's final decision letter, minor discrepancies in the "Notes on Appeal" notwithstanding.

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:

C E R T I F I C A T I O N

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: November 17, 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 9-215 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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