



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

APPELLANT: Isaac Cohen  
DOCKET NO.: 16-04652.001-R-1  
PARCEL NO.: 14-13-402-026

The parties of record before the Property Tax Appeal Board are Isaac Cohen, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$113,225  
**IMPR.:** \$304,117  
**TOTAL:** \$417,342

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 brick exterior construction with 6,882 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full unfinished basement, central air conditioning, five fireplaces and a 1,269 square foot garage. The property has a 144,076 square foot site and is located in Long Grove, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from .34 to .70 of a mile from the subject. The comparables consist of two-story dwellings of brick or dryvit exterior construction ranging in size from 5,867 to 7,331 square feet of living area. The dwellings were constructed from 1993 to 1998. Each comparable has a basement, two of which have finished area. The comparables each have central air conditioning, one to six fireplaces and a garage

ranging in size from 907 to 1,177 square feet of building area. The comparables have sites ranging in size from 45,316 to 50,031 square feet of land area. The comparables sold from April 2014 to August 2015 for prices ranging from \$960,000 to \$1,250,000 or from \$162.68 to \$170.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$417,342. The subject's assessment reflects a market value of \$1,258,571 or \$182.88 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Lake County of 33.16% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located from .09 to .473 of a mile from the subject property. The comparables were improved with two-story dwellings of brick exterior construction ranging in size from 4,696 to 5,596 square feet of living area. The dwellings were constructed from 1990 to 2004. Each comparable has a full unfinished basement, central air conditioning and two to four fireplaces. The comparables each have a garage ranging in size from 920 to 1,323 square feet of building area. The comparables have sites ranging in size from 56,262 to 101,072 square feet of land area. These properties sold from May 2014 to July 2016 for prices ranging from \$930,000 to \$1,182,500 or from \$188.03 to \$211.31 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparable sales for the Board's consideration. The Board gave less weight to board of review comparables #1 and #2 due to their smaller dwelling size and dissimilar age when compared to the subject dwelling.

The Board finds the best evidence of market value to be the comparables submitted by the appellant, along with board of review comparables #3 and #4. These five comparables are similar in location, size, design and some features. These comparables sold from April 2014 to August 2015 for prices ranging from \$960,000 to \$1,250,000 or from \$162.68 to \$211.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,258,571 or \$182.88 per square foot of living area, including land, which falls within the range on a per square foot basis established by the most similar comparable sales in this record, but falls slightly above the range on a market value basis. The subject property is superior to the comparables submitted by both parties due to its considerably larger land size. Furthermore, after considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is

supported. Based on this evidence the Board finds no 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: March 19, 2019



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Isaac Cohen, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld and Associates, LLC  
33 North Dearborn Street  
Suite 1850  
Chicago, IL 60602

COUNTY

Lake County Board of Review  
Lake County Courthouse  
18 North County Street, 7th Floor  
Waukegan, IL 60085