



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

APPELLANT: Isaac Cohen
DOCKET NO.: 17-02686.001-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: \$116,927
IMPR.: \$314,062
TOTAL: \$430,989

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 2017 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 walk-out basement containing 3,950 square feet, 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 assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within .61 of a mile of the subject property and in the same neighborhood code as the subject as assigned by the township assessor. The comparables consist of two-story dwellings of brick exterior construction ranging in size from 4,997 to 6,538 square feet of living area. The dwellings were constructed from 1993 to 2004. The comparables each

feature an unfinished basement ranging in size from 3,235 to 3,432 square feet, central air conditioning, three or four fireplaces and a garage ranging in size from 924 to 1,411 square feet of building area. The comparables have improvement assessments ranging from \$168,162 to \$208,373 or from \$28.43 to \$34.49 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$430,989. The subject property has an improvement assessment of \$314,062 or \$45.64 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables located within .452 of a mile of the subject property, five of which are in the same neighborhood code as the subject as assigned by the township assessor. The comparables consist of two-story dwellings of Dryvit or brick exterior construction ranging in size from 5,502 to 7,298 square feet of living area. The comparables were built from 1988 to 2000. The comparables each feature a basement ranging in size from 2,723 to 4,017 square feet with six having finished area and two of which have walk-out designs. Each comparable has central air conditioning, two to five fireplaces and a garage ranging in size from 783 to 1,455 square feet of building area. In addition, comparable #1 has a 7,440 square foot tennis court and comparables #5 and #8 each have a 600 or 648 square foot inground swimming pool. The comparables have improvement assessments ranging from \$253,917 to \$404,480 or from \$45.34 to \$56.79 per square foot of living area. The board of review provided property record cards of the subject and its comparables. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 eleven suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their smaller dwelling size or dissimilar age when compared to the subject. The Board also gave less weight board of review comparables #1, #2, and #5 through #8 which differ from the subject in dwelling size and/or features such as a tennis court or an in-ground swimming pool.

The Board finds the board of review comparables #3 and #4 are most similar to the subject in dwelling size, design, age and features, except each has finished basement area unlike the subject. These comparables have improvement assessments of \$55.63 and \$56.79 per square foot of living area. The subject property has an improvement assessment of \$45.64 per square foot of living area, which is below the most similar comparables in the record but appears to be

supported given its slightly older age and lack of finished basement area. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is supported. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: June 16, 2020



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