



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

APPELLANT: Len Cohen  
DOCKET NO.: 17-02758.001-R-1  
PARCEL NO.: 16-30-205-060

The parties of record before the Property Tax Appeal Board are Len 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 **A Reduction** 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:** \$74,916  
**IMPR.:** \$127,722  
**TOTAL:** \$202,638

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 one-story dwelling of wood siding exterior construction with 2,495 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full basement with finished area, central air conditioning, a fireplace and a 484 square foot attached garage. The subject's site size was not disclosed. The property is located in Deerfield, West Deerfield 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 within 0.28 of a mile from the subject property. The comparable sites are improved with one-story dwellings of wood siding exterior construction ranging in size from 2,201 to 2,533 square feet of living area. Comparable site sizes were not disclosed. The homes were built from 1966 to 1977. The comparables have basements with finished area, central air conditioning, one or two fireplaces and attached garages

that range in size from 460 to 625 square feet of building area. The comparables sold from July 2015 to May 2017 for prices ranging from \$510,000 to \$585,000 or from \$211.21 to \$255.68 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$193,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$231,450. The subject's assessment reflects a market value of \$698,190 or \$279.84 per square foot of living area, land included, when using the 2017 three year average median level of assessment for Lake County of 33.15% 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 within 0.277 of a mile from the subject property. The comparables are improved with one-story dwellings of brick or wood siding exterior construction ranging in size from 2,201 to 2,533 square foot of living area. The homes were built from 1965 to 1977. Each comparable has a basement, three with finished area; central air conditioning; one or two fireplaces and attached garages that range in size from 504 to 625 square feet of building area. The comparables sold from July 2015 to May 2017 for prices ranging from \$460,000 to \$610,000 or from \$207.21 to \$275.52 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparables for the Board's consideration. The appellant's comparables #1 and #2 are the same properties as the board of review comparables #2 and #4 respectively. The Board gives little weight to appellant comparables #1/board of review #2 due to a newer age relative to other comparables submitted and to board of review comparable #3 due to its unfinished basement considered inferior to the subject's finished basement. The Board finds the best evidence of market value to be the common appellant's comparable sale #2/board of review #4, appellant comparable #3 and board of review comparable sale #1 which are similar to the subject in terms of location, age, design, basement finish and features. These most similar comparables sold from August 2015 to May 2017 for prices ranging from \$535,000 to \$610,000 or from \$211.21 to \$275.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$698,190 or \$279.84 per square foot of living area, including land, which is above the ranges for overall market value and price per square foot established by the best comparable sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a 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: May 26, 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

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