



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

APPELLANT: Bradley Cohn
DOCKET NO.: 17-03558.001-R-1
PARCEL NO.: 16-36-213-004

The parties of record before the Property Tax Appeal Board are Bradley Cohn, 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: \$62,311
IMPR.: \$63,425
TOTAL: \$125,736

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 tri-level dwelling of brick exterior construction with 1,250 square feet of above grade living area. The dwelling was constructed in 1971. Features of the home include a finished lower level and central air conditioning. The property has an 8,947 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends 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 in the same neighborhood code assigned by the township assessor as the subject property. The comparables are improved with tri-level dwellings of brick or wood siding exterior construction that range in size from 1,244 to 1,340 square feet of above grade living area. The homes were built in 1961 or 1968. Each comparable has a finished lower level, central air conditioning and a garage with 264 or 299 square feet of building area. Two of the

comparables have a fireplace. The comparables have improvement assessments that range from \$39,988 to \$56,730 or from \$32.14 to \$42.82 per square foot of above grade living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$48,770 or \$39.02 per square foot of above grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,736. The subject property has an improvement assessment of \$63,425 or \$50.74 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on six equity comparables located in the same neighborhood code assigned by the assessor as the subject property. The comparables are improved with one, split-level and five, tri-level dwellings that range in size from 1,200 to 1,413 square feet of above grade living area. The homes were built from 1961 to 1977. Each comparable has a finished lower level. Four comparables have central air conditioning and one comparable has a fireplace. Each comparable has a garage ranging in size from 400 to 575 square feet of building area. The comparables have improvement assessments that range from \$68,456 to \$74,936 or from \$48.48 to \$59.95 per square foot of above grade living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The parties submitted nine comparables for the Board's consideration. The Board gave reduced weight to appellant comparable #1 which appears to be an outlier with respect to price per square foot when compared to other comparables in the record. The Board gave less weight to the appellant's comparables #2 and #3 along with board of review comparable #3 which are somewhat older in age when compared to the subject. The Board gave little weight to board of review comparable #2 which differs in design when compared to the subject. The Board finds the best evidence of assessment equity to be board of review comparables #1, #4, #5 and #6 which are more similar in location, design, age and dwelling size. Each of these comparables are considered superior to the subject in their garage features which the subject lacks. These comparables had improvement assessments that ranged from \$52,975 to \$68,456 or from \$55.43 to \$58.77 per square foot of living area. The subject's improvement assessment of \$63,425 or \$50.74 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences with the subject property, 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: August 18, 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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