



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

APPELLANT: Larry Cohen  
DOCKET NO.: 18-02195.001-R-1  
PARCEL NO.: 16-32-402-017

The parties of record before the Property Tax Appeal Board are Larry Cohen, the appellant; 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:** \$54,587  
**IMPR.:** \$259,507  
**TOTAL:** \$314,094

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 2018 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 2-story dwelling of brick and vinyl exterior construction with 3,370 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include a full finished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 12,563 square foot site and 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 an appraisal report prepared by Gordon E. Shore, a Certified Residential Real Estate Appraiser. The appraisal report was prepared for the purposes of *Ad Valorem* real

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<sup>1</sup> The parties disagree on the subject's dwelling size with the appellant claiming that the subject has 3,244 square foot of living area and the board of review indicating the dwelling contains 3,370 square feet of living area. The Board finds the best evidence of the subject's dwelling size is the property record card submitted by the board of review which contains schematic diagram and dimensions of the subject.

estate tax assessment. The appraiser estimated the subject property had a market value of \$800,000 as of January 1, 2018.

Using the sales comparison approach, the appraiser considered three comparable sales with varying degrees of similarity to the subject property. The comparables sold from December 2016 to August 2017 for prices ranging from \$805,000 to \$863,000 or from \$210.90 to \$262.50 per square foot of living area, including land. After making adjustments to the comparables for differences from the subject, the appraiser arrived at an estimated market value for the subject of \$800,000 as of January 1, 2018.

Based on this evidence, the appellant requested an assessment reflective of the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$314,094. The subject's assessment reflects a market value of \$949,498 or \$281.75 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for Lake County of 33.08% 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 .654 of the subject property and with varying degree of similarity to the subject property. The comparables sold from May 2016 to July 2019 for prices ranging from \$900,000 to \$1,016,500 or from \$262.59 to \$305.57 per square foot of living area, including land.

The board of review also argued the subject property is an owner-occupied residential property that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-02764.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$283,052 based on an agreement of the parties. The board of review further explained that West Deerfield Township's general assessment cycle began in 2015 and continues through 2018. It further indicated that in tax years 2016, 2017, and 2018 township equalization factors of 1.0643, 1.0393, and 1.0032 were applied in West Deerfield Township, respectively, to all non-farmland properties. The board of review explained that the assessment for the 2018 tax year was calculated by applying the 2016, 2017 and 2018 equalizations factors to the Property Tax Appeal Board's assessment as determined for the 2015 tax year in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Based on this evidence and argument, the board of review requested the 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, **subject to equalization**, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added]

35 ILCS 200/16-185. The Board further finds that the subject property was the subject matter of an appeal for the 2015 tax year in which a decision was issued by the Property Tax Appeal Board reducing the subject's assessment to \$283,052. The record further disclosed the subject property is an owner-occupied dwelling and that the 2015 and 2018 tax years are within the same general assessment period. Furthermore, the decision of the Property Tax Appeal Board for the 2015 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. The record also disclosed that in tax years 2016, 2017, and 2018, township equalization factors of 1.0643, 1.0393, and 1.0032 were applied in West Deerfield Township, respectively, to all non-farmland property. Applying section 16-185 of the Property Tax Code results in an assessment of \$314,094, which is equivalent to the 2018 assessment of the subject property as established by the Lake County Board of Review. ( $\$283,052 \times 1.0643 = \$301,252$   $\times 1.0393 = \$313,092$   $\times 1.0032 = \$314,094$ ). After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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:

December 15, 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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