



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

APPELLANT: Loren Cohen  
DOCKET NO.: 19-03904.001-R-1  
PARCEL NO.: 16-22-301-015

The parties of record before the Property Tax Appeal Board are Loren 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:** \$47,625  
**IMPR.:** \$112,335  
**TOTAL:** \$159,960

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 2019 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 is improved with a two-story dwelling of brick and vinyl siding exterior construction with 2,442 square feet of living area. The dwelling was built in 1978 and is approximately 41 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and an attached two-car garage with 441 square feet of building area. The property has a 10,000 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 2,368 to 2,612 square feet of living area. The dwellings are 41 or 42 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace and an

attached two-car garage ranging in size from 396 to 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$97,361 to \$116,063 or from \$39.87 to \$44.43 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$107,386.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$169,899. The subject property has an improvement assessment of \$122,274 or \$50.07 per square foot of living area. The board of review described the subject dwelling as being constructed in 1978 but with an effective year built of 1990. A copy of the subject's property record card submitted by the board of review disclosed that a building permit was issued in September 2012 in the amount of \$120,000 for miscellaneous purposes.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables, however, limited descriptive information was provided for comparable #1 and it will not be further considered by this Board. Comparables #2 through #5 are improved with two-story dwellings of brick or brick and wood siding exteriors ranging in size from 2,389 to 2,612 square feet of living area. The dwellings were built in from 1952 to 1978, with comparable #2 having an effective year built of 1975. Each comparable has a basement with comparable #2 having a recreation room in the basement. Each comparable has central air conditioning, one fireplace and a two-car attached garage ranging in size from 446 to 528 square feet of building area. Comparable #2 also has an additional detached garage with 528 square feet of building area. The comparables have the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$104,218 to \$130,244 or from \$41.50 to \$52.01 per square foot of living area. Board of review comparables #3 and #4 are the same properties as appellant's comparables #2 and #9, respectively.

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

The parties submitted fourteen comparables to support their respective positions, with two being common to both parties. The Board gives no weight to board of review comparable #1 due to the lack of descriptive information about the dwelling. The Board gives less weight to board of review comparable #2 due to the dwelling's actual age, which is significantly older than the subject dwelling, and the fact this property has an additional detached garage that the subject property does not have. The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant and board of review comparables #3, #4 and #5, which includes two common comparables. These comparables are similar to the subject in location, style, size, actual age, and features with the exception that none of the comparables has finished

basement area as does the subject dwelling. These comparables have improvement assessments that range from \$97,361 to \$116,063 or from \$39.97 to \$44.43 per square foot of living area. The subject's improvement assessment \$122,274 or \$50.07 per square foot of living area falls above the range established by the best comparables in this record and appears inequitable even considering the subject's finished basement area and the fact it has an effective year built of 1990. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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