



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

APPELLANT: Noel Cooper  
DOCKET NO.: 19-06274.001-R-1  
PARCEL NO.: 16-25-313-014

The parties of record before the Property Tax Appeal Board are Noel Cooper, 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:** \$53,362  
**IMPR.:** \$134,244  
**TOTAL:** \$187,606

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 consists of a two-story dwelling of wood siding exterior construction with 2,340 square feet of living area. The dwelling was constructed in 1958 and is approximately 61 years old. The dwelling has a reported effective age of 1990 due to remodeling in 2013.<sup>1</sup> Features of the home include a basement finished with a recreation room, central air conditioning and a fireplace. The property has a 5,200 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 four equity

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<sup>1</sup> The subject's property record card provided by the board of review indicates that building permits were issued in 2012 and 2014 indicating a new addition and miscellaneous improvement for a total permit valuation of \$140,000, which was unrefuted by the appellant.

comparables with the same assessment neighborhood code as the subject and located within .58 of a mile from the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 1,924 to 2,510 square feet of living area. The dwellings range in age from 48 to 82 years old. The comparable each have a basement, two of which are finished with a recreation room. Each comparable has central air conditioning and a fireplace. Three comparables each have a garage ranging in size from 273 to 528 square feet of building area. The comparables have improvement assessments that range from \$96,840 to \$129,978 or from \$45.71 to \$51.78 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$114,156 or \$48.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$187,606. The subject property has an improvement assessment of \$134,244 or \$57.37 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same assessment neighborhood code as the subject and located within .61 of a mile from the subject property. The comparables are improved with two-story dwellings of wood siding, brick or stone and Dryvit exterior construction ranging in size from 2,002 to 2,323 square feet of living area. The dwellings were built from 1948 to 1960 and have reported effective ages ranging from 1967 to 1989. Each comparable has a basement finished with a recreation room, central air conditioning and a garage ranging in size from 220 to 320 square feet of building area. Two comparables each have either one or two fireplaces. The comparables have improvement assessments that range from \$115,257 to \$120,021 or from \$49.62 to \$59.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its smaller dwelling size and older age when compared to the subject dwelling. The Board finds the best evidence of assessment equity to be the parties' remaining comparables, which are relatively similar to the subject in location, dwelling size and design. However, the Board finds the comparables have varying degrees of similarity to the subject in features. Additionally, the board of review revealed the subject property was remodeled in 2013, which was unrefuted by the appellant, but there is no evidence in the record indicating any of these comparables have recently been remodeled like the subject. Nevertheless, the comparables have improvement assessments that range from \$106,687 to \$129,978 or from \$45.71 to \$59.59 per square foot of living area. The

subject's improvement assessment of \$134,244 or \$57.37 per square foot of living area falls above the range established by the best comparables in the record in terms of overall improvement assessment but within the range on a square foot basis. The subject's higher overall improvement assessment appears to be logical given the subject dwelling's recent remodeling. Therefore, based on this record and after considering adjustments to the comparables for differences when compared to the subject, 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:

May 17, 2022



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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COUNTY

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