



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

APPELLANT: Dustin Cohn  
DOCKET NO.: 20-01559.001-R-1  
PARCEL NO.: 16-34-411-020

The parties of record before the Property Tax Appeal Board are Dustin Cohn, the appellant, by Mendy L. Pozin, Attorney at Law in Northbrook; 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:** \$74,508  
**IMPR.:** \$203,934  
**TOTAL:** \$278,442

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 2020 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 brick and wood siding exterior construction with 4,624 square feet of living area. The dwelling was constructed in 2004. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 735 square feet of building area. The property has an approximately 19,710 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant appeared before the Property Tax Appeal Board by counsel Mendy Pozin contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The comparables consist of two-story dwellings of brick, Dryvit, wood siding, brick and Dryvit, or brick and wood siding exterior construction ranging in size from 4,794 to 5,624 square feet of living area. The homes were built from 1989 to 2000 and are located 0.27 to 2.78 miles from the subject. Each dwelling has central air conditioning, one or two fireplaces, a basement with four having finished area, and a

garage ranging in size from 713 to 1,158 square feet of building area. The parcels range in size from 22,893 to 37,439 square feet of land area. The comparables sold from February 2019 to November 2020 for prices ranging from \$570,000 to \$870,000 or from \$118.90 to \$164.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$178,443.

At hearing, the appellant's counsel argued that the subject has the least number of bathrooms when compared to the appellant's comparables and that the subject has a lower land assessment indicating an inferior land value. Counsel stated that the comparables have superior bathroom counts and larger basements than the subject. Counsel then stated that appellant's comparables #2 and #4 are most similar to the subject in dwelling size. Counsel further stated that the subject has a quality grade of very good and four of the appellant's comparables have quality grades of excellent. Counsel argued that the appellant's comparables are superior in land value, finished basement area, bathroom count, and quality grade, yet sold for less per square foot than the subject's estimated market value as reflected in its assessment. Counsel argued that appellant's comparables would require adjustments downward based on superior attributes such as land value, basement finish, bathroom count, and quality grade which counsel calculated and stated at hearing would yield adjusted sale prices of \$103.00 to \$105.00 per square foot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$278,442. The subject's assessment reflects a market value of \$836,413 or \$180.89 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

Jack Perry, Mass Appraisal Specialist, appeared on behalf of the Lake County Board of Review and stated that the subject has a larger basement than all of the comparables in the record and the lowest age except for board of review comparable #3. Mr. Perry stated that appellant's comparable #1 has external obsolescence due to its location adjacent to a busy street and was listed in 2016 but did not sell until 2020, which Mr. Perry believed was due to improper marketing possibly stigmatizing the property. Mr. Perry then stated that appellant's comparables #2 and #4 are the least proximate to the subject of all of the comparables in the record. He then noted that appellant's comparables #3 and #4 have inferior Dryvit exterior and comparables #3 and #5 are dissimilar in dwelling size. Mr. Perry then argued that appellant's comparable #4 has a dissimilar contemporary design.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The comparables consist of two-story dwellings of brick and wood siding, brick and vinyl siding, or stone and wood siding exterior construction ranging in size from 4,126 to 4,422 square feet of living area. The dwellings were built from 1977 to 2006, with comparables #1 and #2 having effective ages of 1981 and 2005, respectively. The homes are located 0.36 to 0.91 miles from the subject. Each dwelling has central air conditioning, one fireplace, a basement with finished area, and a garage ranging in size from 550 to 712 square feet of building area. The parcels range in size from 11,750 to 26,540 square feet of land area. The comparables sold from April 2019 to September 2020 for prices ranging from \$850,000 to \$1,200,000 or from \$192.22 to \$287.45 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Mr. Perry noted that board of review comparable #1 has an inferior age, smaller dwelling size, similar bathroom count, similar quality, smaller basement, and finished basement area but sold for \$850,000 compared to the subject's approximately \$835,000 market value. Similarly, board of review comparable #2, which is older, smaller, has a smaller basement, and lower land value sold for \$1,200,000 compared to the subject's market value.

In rebuttal, appellant's counsel argued that the inferiorities of appellant's comparable #1 were offset by its higher land value. Counsel argued that appellant's comparable #2, while less proximate to the subject, has a similar dwelling size, higher quality grade, and higher land value. Counsel noted further that appellant's comparable #3 was near the subject, and while having a larger dwelling size, sold for only \$34,000 more than the subject's market value. Counsel then stated that appellant's comparable #4, while less proximate to the subject, had repairs made prior to its 2020 sale. Counsel noted that appellant's comparable #5 was larger in dwelling size and superior in amenities, yet sold for less than the subject's market value. Counsel argued that board of review comparable #1 was dissimilar to all of the comparables in the record and superior to the subject. Counsel noted that the effective age of board of review comparable #2 increased unlike the subject, which was due to an addition and remodel in 2016. Finally, counsel noted that board of review comparable #3 is located in a different municipality from the subject.

In rebuttal by the board of review, Mr. Perry noted that there was no evidence in the record regarding repairs being made prior to the sale of appellant's comparable #4 and that there was no basis for the adjustments to appellant's comparables mentioned by appellant's counsel. Mr. Perry contended that the Dryvit exterior construction of appellant's comparables #3 and #4 is stigmatized by the market due to its lack of durability.

### **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.

Initially, the Board gives little weight to the adjustments made to the appellant's comparables at the hearing as there is no evidence in the record of the specific market data upon which appellant's counsel relied to arrive at the stated adjusted sale prices per square foot. Furthermore, this data was not contained in the appellant's appeal filed in this matter.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1, #4, and #5 along with board of review comparable #1 due to differences in age when compared to the subject. The Board gives reduced weight to appellant's comparables #2 and #4, as well as board of review comparable #3 due to their location compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sale #2, which are more similar to the subject in age, location, and some features despite their superior dwelling size and/or basement finish which would suggest downward adjustments would be necessary to make these comparables more equivalent to the subject. These most similar comparables sold for prices of \$870,000 and \$1,200,000 or \$154.69 and \$280.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$836,413 or \$180.89 per square foot of living area, including land, which is below the best comparable sales in this record on an overall basis and bracketed by the best comparables on a per square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, the Board finds 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:

December 20, 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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