



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

APPELLANT: Gidon Cohen
DOCKET NO.: 20-01560.001-R-1
PARCEL NO.: 16-25-309-043

The parties of record before the Property Tax Appeal Board are Gidon Cohen, 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: \$207,258
IMPR.: \$173,515
TOTAL: \$380,773

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 2-story dwelling of brick and wood siding exterior construction with 5,216 square feet of living area. The dwelling was constructed in 1941 and has a reported effective age of 1943. Features of the home include a basement with finished area, central air conditioning, three fireplaces, and a garage containing 576 square feet of building area. The property has a 56,020 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 four comparable sales. The comparables consist of 2-story or part 2

and part 3-story¹ dwellings of brick or stucco exterior construction ranging in size from 5,278 to 6,161 square feet of living area. The homes were built from 1900 to 1938, with effective ages ranging from 1908 to 1963. Each dwelling has central air conditioning, two or four fireplaces, a basement with three having finished area, and a garage ranging in size from 351 to 616 square feet of building area. The parcels range in size from 20,540 to 49,690 square feet of land area. The comparables sold from March to December 2020 for prices ranging from \$650,000 to \$850,000 or from \$109.59 to \$161.05 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$280,774, for an estimated market value of \$842,406 or \$161.50 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

At hearing, the appellant's counsel noted that the subject has a quality grade of very good and that the appellant's comparables are superior to the subject in quality grade. Counsel argued that appellant's comparable #1 is similar to the subject in dwelling size, and that comparables #1 and #4 have similar land values to the subject, and sold for less than the subject's estimated market value based on its assessment even though they are of higher quality.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$380,773. The subject's assessment reflects a market value of \$1,143,806 or \$219.29 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 noted that the subject was subsequently listed for \$1,625,000 and argued that the subject has a superior land value to all comparables in the record. Mr. Perry stated that the Multiple Listing Service (MLS) depicts the subject to be in similar condition to the board of review's comparables.² Mr. Perry argued that appellant comparable #1 is in a different neighborhood assessment code than the subject, has inferior stucco exterior, is of dissimilar age, has a dated interior per the MLS,³ and is in worse condition than the subject. Mr. Perry then stated that appellant comparable #2 is in a different neighborhood assessment code than the subject, has inferior stucco exterior, is of dissimilar age, and per the MLS was advertised as needing rehab or tear down. Mr. Perry noted that appellant comparable #3 is located on a busy street, has no finished basement area, and sold as a land transaction with the home being torn down after purchase. He then stated that appellant comparable #4 is dissimilar in dwelling size, has an inferior basement area, and a smaller garage than the subject. Mr. Perry argued that the subject's listed effective age of 1943 was clearly incorrect, that the home was remodeled in 2002,⁴ and that the MLS describes the home having "custom built-ins," "heated floors," and a "modern kitchen."

¹ While the appellant disclosed that appellant's comparables #1 and #3 are part 2 and part 3-story dwellings, a Multiple Listing Service sheet submitted by the board of review, and not refuted by the appellant, states that appellant's comparable #2 also contains third story living area.

² Neither party submitted an MLS listing sheet for the subject property.

³ Neither party submitted an MLS listing sheet for appellant comparable #1.

⁴ The property record card submitted by the appellant notes remodeling permits in 2002 and 2015.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales. The comparables consist of part 1 and part 2-story⁵ or 2-story dwellings of brick, stone, brick and wood siding, or brick and stucco exterior construction ranging in size from 4,413 to 5,902 square feet of living area. The dwellings were built from 1910 to 1949, with effective ages ranging from 1928 to 1967. Each dwelling has central air conditioning, two or three fireplaces, and a garage ranging in size from 420 to 862 square feet of building area. Four comparables each have a basement with three having finished area. Comparables #1, #2, and #4 each have an inground swimming pool. The parcels range in size from 14,800 to 58,240 square feet of land area. The comparables sold from April 2019 to November 2020 for prices ranging from \$1,045,000 to \$1,625,000 or from \$236.80 to \$328.14 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel argued that the subject had a quality grade of very good, and that a dwelling with a quality grade of excellent would be valued at 15% more per square foot than a dwelling with a quality grade of very good. Counsel stated that appellant's comparable #3 was habitable and occupied through early 2020. Counsel then stated that the board of review's comparables have had substantial updates unlike the subject. Counsel argued that board of review comparable #1 was dissimilar to the subject in that it had a small second story living area and had been renovated. Counsel argued that board of review comparables #2 through #4 were dissimilar to the subject because they had been renovated, which increased their respective effective ages. Counsel also noted that board of review comparable #4 has an inground swimming pool, is adjacent to a golf course, and is located in a more desirable part of Highland Park. Finally, counsel argued that board of review comparable #5 was designed by a noted architect, making it dissimilar to the subject.

In rebuttal at hearing, counsel argued that despite appellant's comparable #3 being listed as a land sale, it was in fact occupied for the entire year. He also stated that this comparable is located proximate to the subject, is larger, has a higher quality grade, and sold in January 2020 and resold in December 2020 for less than the subject's estimated market value as reflected in its assessment.

Mr. Perry argued in reply that the characteristics of appellant's comparable #3 are irrelevant due to it being a land sale and that it was torn down after the purchase. Under questioning by the Administrative Law Judge regarding board of review comparable #5, Mr. Perry stated that it was his belief that the majority of potential buyers would not recognize the architect who designed the home, and would purchase the home based on its condition and features, rather than the architect who designed it. He also noted that three of the board of review's comparables, which are smaller and have lower land values, sold for more than comparable #5.

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

⁵ A schematic drawing provided by the appellant depicts board of review comparable #1 as having only a partial second story.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds that neither party submitted comparables that were particularly similar to the subject. Nevertheless, the Board gives less weight to the appellant's comparables #1 through #3 due to differences in design when compared to the subject. The Board gives reduced weight to board of review comparables #1 and #5 due to their lack of finished basement area when compared to the subject, and board of review comparable #4 due to its location adjacent to a golf course as compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sale #4 and board of review comparable sales #2 and #3 which are more similar to the subject in design, location, and some features, despite differences in dwelling size, age, parcel size, and inground swimming pool feature which would suggest adjustments would be necessary to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$845,000 to \$1,520,000 or from \$137.15 to \$262.39 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,143,806 or \$219.29 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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

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: January 17, 2023



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

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