



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

APPELLANT: Phil Cohen  
DOCKET NO.: 20-02014.001-R-1  
PARCEL NO.: 16-36-416-003

The parties of record before the Property Tax Appeal Board are Phil 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:** \$88,554  
**IMPR.:** \$233,069  
**TOTAL:** \$321,623

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 exterior construction with 3,772 square feet of living area. The dwelling was constructed in 1996 and is approximately 24 years old. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a 420 square foot garage. The property has an approximately 11,200 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$138,231 to \$213,428 or from \$42.42 to \$62.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$196,455 or \$52.08 per square foot of living area.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-06212.001-R-1 where the appellant was the same and the property was also reported to be owner-occupied as it is in this 2020 appeal. In the 2019 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$320,118 based on an agreement by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$331,338. The subject property has an improvement assessment of \$242,784 or \$64.36 per square foot of living area. The board of review also disclosed that the first year of the general assessment cycle for the subject property was 2019. Additionally, the board of review indicated that for the 2020 tax year an equalization factor of 1.0047 was applied to the assessments of non-farm properties located in Moraine Township.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables with the same assessment neighborhood code as the subject, where comparable #2 is the same property as the appellant's comparable #3. The comparables have varying degrees of similarity when compared to the subject. The comparables have improvement assessments that range from \$193,213 to \$251,757 or from \$50.16 to \$72.78 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2019 tax year under Docket No. 19-06212.001-R-1 in which a

decision was issued based upon an agreement by the parties reducing the subject's assessment to \$320,118. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and an equalization factor of 1.0047 was applied in Moraine Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not been reversed or modified upon review and there was no evidence the subject property subsequently sold establishing a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$321,623, which is less than the 2020 assessment of the subject property of \$331,338.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight comparable properties submitted by the parties to support their respective positions, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #1 and #2, along with board of review comparables #1, #4 and #5 due to differences from the subject in age, dwelling size and/or finished basement area. The Board finds the best evidence of assessment equity to be the parties' three remaining comparables, which includes the common comparable. These properties have improvement assessments that range from \$164,134 to \$251,757 or from \$46.63 to \$62.33 per square foot of living area. The subject's assessment after reduction results in an improvement assessment of \$233,069 or \$61.79 per square foot of living area. The Board finds on this record that the three best comparables demonstrate the subject property, once reduced as an owner-occupied property, is equitably assessed.

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:

October 18, 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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