



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

APPELLANT: Howard Kogen
DOCKET NO.: 20-02126.001-R-1
PARCEL NO.: 16-34-112-019

The parties of record before the Property Tax Appeal Board are Howard Kogen, 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: \$81,277
IMPR.: \$166,059
TOTAL: \$247,336

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 is improved with a two-story dwelling of brick exterior construction with 4,280 square feet of living area. The dwelling was constructed in 1978 and is approximately 42 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace, and an attached garage with 616 square feet of building area. The subject property also has an in-ground swimming pool. The property has a site with approximately 23,120 square feet of land area 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 comparables improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,668 to 4,704 square feet of living area. Each comparable has a full basement with two having finished area, central air conditioning, one fireplace and an attached

garage ranging in size from 528 to 704 square feet of building area. The comparables are located from approximately .04 to .57 of one mile from the subject property. The comparables have improvement assessments ranging from \$135,270 to \$172,526 or from \$34.45 to \$37.00 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$154,486.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$247,336. The subject property has an improvement assessment of \$166,059 or \$38.80 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables improved with two-story dwellings of wood siding, brick, or a combination of brick and wood siding exterior construction that range in size from 3,703 to 4,640 square feet of living area. The homes were built from 1977 to 1980. Each comparable has an unfinished full basement, central air conditioning, one or two fireplaces and an attached garage ranging in size from 506 to 962 square feet of building area. Comparables #2 and #4 each have an in-ground swimming pool. The comparables are located from approximately .06 to .50 of one mile from the subject property. The comparables have improvement assessments ranging from \$145,226 to \$184,226 or from \$39.22 to \$40.09 per square foot of living area.

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

The parties submitted information on nine comparables to support their respective positions. The Board gives little weight to appellant's comparables #2 and #4 as well as board of review comparable #5 due to differences from the subject dwelling in size. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in age. The remaining comparables range in size from 3,882 to 4,704 square feet of living area and are similar to the subject in location, age and features with the exception three of the comparable do not have an in-ground swimming pool as does the subject property. These comparables have improvement assessments that range from \$155,470 to \$184,226 or from \$36.68 to \$40.09 per square foot of living area. The two comparables with swimming pools each have an improvement assessment of \$39.70 per square of living area. The subject's improvement assessment of \$166,059 or \$38.80 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the two comparables that have in-ground swimming pools as does the subject property. Based on this record the Board finds the assessment of the subject property as established by the board of review is correct 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:

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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