



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

APPELLANT: Noel Cooper
DOCKET NO.: 20-02129.001-R-1 through 20-02129.002-R-1
PARCEL NO.: See Below

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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-02129.001-R-1	16-25-313-013	53,613	0	\$53,613
20-02129.002-R-1	16-25-313-014	53,613	124,780	\$178,393

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 two adjacent parcels improved with a two-story dwelling of wood-siding exterior construction containing 2,340 square feet of living area. The dwelling was constructed in 1958 with a reported effective construction date of 1990 and a chronological age of 62 years old. Features of the home include a full basement partially finished with a 994 square foot recreation room, central air conditioning and one fireplace. The property has a combined land area of approximately 10,400 square feet 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 improved with two-story dwellings of brick or stucco exterior construction that range in size from 2,064 to 2,366 square feet of living area. The homes range in age from 36 to 92 years old. Each comparable

has a full basement with two having 700 or 790 square feet of finished area, central air conditioning, and an attached or detached garage with either 228 or 440 square feet of building area. Three comparables each have one fireplace. The comparables are located from .07 to .53 of one mile from the subject property. These comparables have improvement assessments ranging from \$109,574 to \$126,128 or from \$53.09 to \$53.78 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$124,780.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total combined assessments for the subject property of \$242,101. The subject property has an improvement assessment of \$134,875 or \$57.64 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story dwellings of brick, aluminum siding or stone and dryvit exterior construction that range in size from 2,002 to 2,136 square feet of living area. The comparables were built from 1955 to 1992 but have effective construction dates from 1984 to 1996. Each comparable has full basement with finished area ranging in size from 739 to 957 square feet, central air conditioning, and an attached or detached garage ranging in size from 220 to 504 square feet of building area. Three comparables have one fireplace. The comparables are located from .43 to .61 of one mile from the subject property. The comparables have improvement assessments ranging from \$119,772 to \$134,607 or from \$58.42 to \$63.02 per square foot of living area.

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 evidence in the record supports a reduction to the subject's assessment.

The parties submitted information on eight comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject dwelling in age. The Board gives less weight to appellant's comparable #4 as this property has an unfinished basement unlike the subject property. The remaining five comparables are similar the subject in age or effective age as well as being similar to the subject in size and relative features with exception each comparable has a garage whereas the subject has no garage, suggesting each would require a downward adjustment to make them more equivalent to the subject dwelling for this amenity. These comparables have improvement assessments that range from \$119,772 to \$134,607 or from \$53.31 to \$63.02 per square foot of living area. The subject's improvement assessment of \$134,875 or \$57.64 per square foot of living area falls above the overall range but within the range on a per square foot of living area basis as established by the best comparables in this record. However, after considering the fact that each comparable has a garage whereas the subject has no garage, a reduction in the subject's improvement assessment is appropriate.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Noel Cooper, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld and Associates, LLC
33 North Dearborn Street
Suite 1850
Chicago, IL 60602

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085