



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

APPELLANT: Steven Kozin  
DOCKET NO.: 20-02689.001-R-1  
PARCEL NO.: 15-16-105-011

The parties of record before the Property Tax Appeal Board are Steven Kozin, 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:** \$41,246  
**IMPR.:** \$162,261  
**TOTAL:** \$203,507

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 3,281 square feet of living area. The dwelling was constructed in 1994 and is 26 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces and a 441 square foot garage. The property has approximately a 12,514 square foot site and is located in Buffalo Grove, Vernon 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 located in same assessment neighborhood code as the subject. The comparables are described as two-story dwellings of brick or wood siding exterior construction ranging in size from 3,240 or 3,848 square feet of living area. The dwellings are 19 or 27 years old. Each comparable has an unfinished basement, central air conditioning, and a garage with 469 or 651

square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$153,018 to \$179,898 or from \$45.38 to \$47.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

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 19-07349.001-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 \$202,757 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$217,613. The subject property has an improvement assessment of \$176,367 or \$53.75 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 reported that a township equalization factor of 1.0037 was applied in 2020.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located in same assessment neighborhood code as the subject. The comparables consist of two-story dwellings of brick, wood siding, or wood siding and brick exterior construction ranging in size from 3,016 to 3,567 square feet of living area. The dwellings were constructed from 1994 to 2002. Each comparable has a basement with a recreation room, central air conditioning, one or two fireplaces and a garage ranging in size from 484 to 733 square feet of building area. The comparables have improvement assessments ranging from \$172,818 to \$194,552 or from \$54.54 to \$57.30 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 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, 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. 19-07349.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$202,757. 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 1.0037 was applied in Vernon Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet 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 \$203,507, which is less than the 2020 assessment of the subject property of \$217,613.

As a final point, the Board finds the equity comparables submitted by the parties have improvement assessments ranging from \$45.38 to \$57.30 per square foot of living area. The subject's improvement assessment of \$49.45 per square foot of living area falls within the range established by the comparables in this record. The Board finds the subject dwelling is being 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: June 21, 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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