



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

APPELLANT: Bertram Cohen  
DOCKET NO.: 20-03686.001-R-1  
PARCEL NO.: 15-24-306-063

The parties of record before the Property Tax Appeal Board are Bertram Cohen, the appellant, by attorney Ronald Kingsley of Lake County Real Estate Tax Appeal, LLC in Lake Forest, 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:** \$61,643  
**IMPR.:** \$162,135  
**TOTAL:** \$223,778

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 and frame construction that was built in 1985 and contains 3,357 square feet of living area. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces, and an attached garage with 460 square feet of building area. The property has a site with approximately 24,830 square feet of land area located in Lincolnshire, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with two-story dwellings of frame or brick and frame construction that range in size from 2,820 to 3,795 square feet of living area. The homes were built from 1972 to 1984. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces, and an attached garage ranging in size from 456 to 564 square feet of building area. The comparables are located within

.31 of one mile from the subject with sites containing either 20,038 or 20,473 square feet of land area. The comparables sold from April 2019 to April 2020 for prices ranging from \$485,000 to \$700,000 or from \$171.99 to \$214.12 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$212,589.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$223,778. The subject's assessment reflects a market value of \$672,208 or \$200.24 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.

In support of its contention of the correct assessment the board of review submitted a grid analysis using five comparables sales, however, the analysis was for a different property identified by parcel number (PIN) 15-23-202-003 rather than the subject property. The grid analysis included appellant's comparable sales #4 and #5 and three additional comparables that are improved with 1.5-story or 2-story dwellings of brick or brick and wood siding exterior construction built in 1972 or 1987 and range in size from 2,730 to 3,174 square feet of living area. These three properties have sites containing either 20,040 or 20,470 square feet of land area. The three additional comparables have similar features as the subject and sold from October 2019 to December 2020 for prices ranging from \$500,000 to \$625,000 or from \$183.15 to \$222.34 per square foot of living area.

### **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 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.

Notwithstanding the fact the board of review analysis was for a PIN different than the property under appeal, the record contains eight comparable sales submitted by the parties to support their respective positions with two comparables being common to the parties. The comparables have varying degrees of similarity to the subject in age, size and features. The Board gives less weight to appellant's comparable #1 and board of review comparables #1 and #4 due to differences from the subject dwelling in size. The Board gives most consideration to appellant's comparables #2 through #5 and board of review comparable sales #2, #3 and #5, which includes the two common sales. These comparables sold for prices ranging from \$540,000 to \$700,000 or from \$177.22 to \$214.12 per square foot of living area, including land. Four of the comparables have a narrower range from \$605,000 to \$700,000 or from \$179.84 to \$214.12 per square foot of living area, including land. The subject's assessment reflects a market value of \$672,208 or \$200.24 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 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

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

AGENCY

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COUNTY

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