



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

APPELLANT: Carol Cohen  
DOCKET NO.: 20-04751.001-R-1  
PARCEL NO.: 14-26-301-028

The parties of record before the Property Tax Appeal Board are Carol 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:** \$39,276  
**IMPR.:** \$276,946  
**TOTAL:** \$316,222

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 2-story dwelling of brick exterior construction with 6,388 square feet of living area. The dwelling was constructed in 1968 and has a reported effective age of 1973. Features of the home include a basement, central air conditioning, four fireplaces and a 624 square foot garage. The property has an approximately 51,710 square foot site and is located in Kildeer, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales presented in two grid analyses. The comparables are located within approximately 1.47 miles from the subject property and have sites that range in size from 50,900 to 76,882 square feet of land area and are improved with 2-story dwellings of brick or frame exterior construction ranging in size from 5,234 to 6,643 square feet of living area. The dwellings were built from 1989 to 1991 with comparable #2 having an effective age of 1992. Each comparable has a basement, central air conditioning, two or five fireplaces and a garage ranging in size from 824 to 967 square feet of building area. Comparable

#3 has an in-ground swimming pool and a sport court. The properties sold from March 2018 to July 2020 for prices ranging from \$580,000 to \$740,000 or from \$109.04 to \$139.95 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,222. The subject's assessment reflects a market value of \$949,901 or \$148.70 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 information on four comparable sales located within 1.40 miles from the subject and have sites that range in size from 22,220 to 63,700 square feet of land area and are improved with 2-story dwellings of brick or brick and wood siding exterior construction ranging in size from 5,420 to 6,317 square feet of living area. The dwellings were built from 2002 to 2007. Each comparable has a basement, one of walk-out design, central air conditioning, two or three fireplaces and a garage ranging in size from 810 to 1,146 square feet of building area. Comparables #1 and #4 each have an in-ground swimming pool. The properties sold from June 2018 to June 2020 for prices ranging from \$1,000,000 to \$1,125,000 or from \$160.60 to \$200.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The record contains a total of seven suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1 and #3 along with the board of review comparables #1 and #4, due to their sale dates occurring less proximate in time to the January 1, 2020, assessment date, than the other comparables in the record and for their in-ground swimming pools, an amenity that the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparable #2 along with the board of review comparables #2 and #3, which sold more proximate in time to the assessment date at issue and are similar to the subject in design, location and some features, except these comparables have dissimilar site sizes, with the board of review comparables being smaller in dwelling size, suggesting adjustments would be needed to make these comparables more equivalent to the subject. Nevertheless, these comparables sold from June 2019 to July 2020 for prices of \$740,000 and \$1,000,000 or ranging from \$111.40 to \$184.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$949,901 or \$148.70 per square foot of living area, including land, which falls within the range established by

the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is supported. Based on this evidence the Board finds 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.

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Chairman



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Member



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Member



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Member



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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: March 21, 2023



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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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