



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

APPELLANT: Tsafirir Cohen  
DOCKET NO.: 20-05406.001-R-1  
PARCEL NO.: 15-21-205-021

The parties of record before the Property Tax Appeal Board are Tsafirir 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:** \$40,111  
**IMPR.:** \$148,388  
**TOTAL:** \$188,499

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 wood siding exterior construction with approximately 2,757 square feet of living area. The dwelling was constructed in 2010. Features of the home include a basement, central air conditioning and a 577 square foot garage. The property has a 2,610 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$470,000 as of March 19, 2020. The appraisal was prepared by Arkadiy Agres, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the purpose of the appraisal was to estimate fair market value for a refinance transaction. In describing the subject dwelling, the appraiser reported the dwelling has an effective age of 5 years, the kitchen and

bathrooms were remodeled from six to ten years ago, and that there are no special energy efficient items.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value utilizing five comparable sales that are located within .44 miles from the subject property. The appraiser reported comparable #1 is located adjacent to a railroad. The comparables are described as two-story dwellings ranging in size from 2,458 to 3,204 square feet of living area, one of which is a duplex. The dwellings are 8 to 31 years old. The comparables each have a basement, four of which have finished area. Each comparable has central air conditioning and either a two-car or a three-car garage. Comparable #1 has an inground swimming pool and comparable #3 has solar panels. The comparables have sites ranging in size from 2,980 to 13,068 square feet of land area. The comparables sold from April 2019 to February 2020 for prices ranging from \$444,000 to \$565,000 or from \$175.44 to \$198.33 per square foot of living area, including land. The appraiser adjusted comparable #5 for sales and financing and applied adjustments to all the comparables for differences when compared to the subject in location, site size, age, gross living area and/or other features to arrive at adjusted prices ranging from \$442,100 to \$504,200. Based on the adjusted sale prices, the appraiser estimated the subject had a market value of \$470,000 as of March 19, 2020.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$156,214, which would reflect a market value of \$468,689 or \$170.00 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$188,499. The subject's assessment reflects a market value of \$566,233 or \$205.38 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 of the subject property the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .35 of a mile from the subject. The comparables have sites with 12,630 or 13,500 square feet of land area. The comparables are improved with two-story dwellings of wood siding exterior construction ranging in size from 2,633 to 3,189 square feet of living area and were built in 1996 or 1997. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning and a garage with either 736 or 682 square feet of building area. Two comparables each have one fireplace. The comparables sold from August 2019 to May 2020 for prices ranging from \$540,000 to \$625,000 or from \$195.99 to \$205.09 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 appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appraiser's conclusion of value as the appraiser chose comparables that were less similar to the subject in location, design, age and/or features when there were more similar comparables available that were utilized by the board of review. For example, appraisal comparable #1 is located adjacent to the railroad and it has an inground swimming pool, unlike the subject; appraisal comparable #3 has solar panels, unlike the subject; appraisal comparable #4 is 22 years older than the subject dwelling; and appraisal comparable #5 is a duplex design when compared to the subject. The Board finds these factors undermine the credibility of the appraiser's conclusion of value. However, the Board will analyze the raw sales data of the comparables presented in the appraisal.

The record contains a total of eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's appraisal comparables #1, #3, #4 and #5 due to differences from the subject in location, design, age and/or features.

The Board finds the best evidence of the subject's market value to be the appellant's appraisal comparable #2, along with the board of review comparables. The Board finds these four comparables are similar to the subject in location, dwelling size, design and some features. However, the Board finds the dwellings are 13 or 14 years older than the subject. Nevertheless, these properties sold from August 2019 to May 2020 for prices ranging from \$526,500 to \$625,000 or from \$175.44 to \$205.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$566,233 or \$205.38 per square foot of living area, land included which is within the range established by the best comparable sales in the record in terms of overall market value but slightly above the range on a price per square foot basis, which appears to be logical given its newer dwelling age. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

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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