



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

APPELLANT: Lee Cotton  
DOCKET NO.: 21-01120.001-R-1  
PARCEL NO.: 16-29-205-012

The parties of record before the Property Tax Appeal Board are Lee Cotton, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. 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 **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:** \$42,292  
**IMPR.:** \$232,137  
**TOTAL:** \$274,429

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 2021 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 and wood siding exterior construction with 3,892 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace and a 440 square foot garage. The property has a 7,930 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .68 of a mile from the subject property. The comparables have sites containing 9,100 or 9,370 square feet of land area. The comparables are improved with two-story dwellings of wood siding or wood siding and brick exterior construction ranging in size from 3,522 to 3,953 square feet of living area. The dwellings were

built from 2001 to 2007. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 441 to 658 square feet of building area. The comparables sold from March 2020 to April 2021 for prices ranging from \$735,500 to \$770,000 or from \$190.99 to \$218.63 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The appellant also indicated on the Residential Appeal petition that the subject property is an owner occupied dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,429. The subject's assessment reflects a market value of \$825,350 or \$212.06 per square foot of living area including land when applying the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue. 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 0.9979 was applied in 2021.

In support of its contention of the correct assessment, the board of review argued the Property Tax Appeal Board's issued a decision pertaining to the subject property for the prior 2019 tax year under Docket Number 19-08537.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based on an agreement between the parties lowering the subject's assessment to \$274,540. The board of review argued that the subject's 2021 assessment reflects the Property Tax Appeal Board's 2019 decision plus the application of the 2020 and 2021 equalization factors of 1.0017 and 0.9979, respectively, as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review also submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located within .91 of a mile from the subject property. The comparables have sites that range in size from 9,000 to 18,630 square feet of land area. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,284 to 4,594 square feet of living area. The dwellings were built from 2004 to 2007. The comparables each have a basement, one of which have finished area. Each comparable has central air conditioning, one or two fireplaces and a garage ranging in size from 440 to 920 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from July 2020 to March 2021 for prices ranging from \$845,000 to \$1,040,000 or from \$246.41 to \$281.54 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).

As an initial matter, The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board for the 2019 tax year under Docket Numbers 19-08537.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$274,540 based on an agreement by the parties. The Property Tax Appeal Board takes notice as shown in the "Notes on Appeal" that Lake County's quadrennial general assessment period began in the 2019 tax year and continues through the 2022 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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. (35 ILCS 200/16-185)

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. 19-08537.001-R-1 in which a decision was issued reducing the subject's assessment to \$274,540. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2021 tax years are within the same general assessment period and equalization factors of 1.0017 and .9979 were applied in West Deerfield Township in 2020 and 2021, respectively. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year was not reversed or modified upon review and there was no evidence the property sold establishing a different fair cash value. Therefore, the Property Tax Appeal Board's finds the assessment as established by decision for the 2019 tax year should be carried forward through the 2021 tax year subject only to the equalization factors applied in 2020 and 2021, which is what is reflected by the final decision issued by the Lake County Board of Review. The Board finds the 2021 assessment established by the board of review follows the dictates of section 16-185 of the Property Tax Code.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains eight sales submitted by the parties to support their respective arguments. The Board has given less weight to board of review comparables #2, #3 and #4 which differ from the subject in dwelling size or have an inground swimming pool, not a feature of the subject. The Board finds the parties' remaining comparables are similar to the subject in location, dwelling size, design, age and some features. These properties sold from March 2020 to April 2021 for prices ranging from \$735,500 to \$1,040,000 or from \$190.99 to \$255.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$825,350 or \$212.06 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for

differences when compared to the subject, the Board finds the comparables demonstrate the subject property is not overvalued for assessment purposes.

For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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



\_\_\_\_\_  
Member

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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 27, 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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