



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

APPELLANT: Bennett Cohen
DOCKET NO.: 21-02136.001-R-1
PARCEL NO.: 16-36-413-013

The parties of record before the Property Tax Appeal Board are Bennett Cohen, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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 **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: \$79,100
IMPR.: \$119,952
TOTAL: \$199,052

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 3,332 square feet of living area. The dwelling was constructed in 1937, is approximately 84 years old, and has an effective age of 1953. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a garage containing 440 square feet of building area. The property has a 9,591 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .41 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of two-story or three-story dwellings of wood siding or brick exterior construction ranging in size from 2,971 to 3,524 square feet of living area. The

homes are 54 to 94 years old. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a garage ranging in size from 228 to 572 square feet of building area. The comparables have improvement assessments ranging from \$102,310 to \$119,970 or from \$30.75 to \$34.44 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$109,039 or \$32.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$199,052. The subject property has an improvement assessment of \$119,952 or \$36.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located within 1.18 miles of the subject and within the subject's assessment neighborhood. The comparables consist of two-story dwellings of brick, brick and wood siding or stone exterior construction ranging in size from 3,282 to 3,379 square feet of living area. The homes were built from 1928 to 1950, with effective ages ranging from 1942 to 1957. Each dwelling has central air conditioning, one to three fireplaces, and a garage ranging in size from 420 to 525 square feet of building area. Four comparables have basements with two having finished area. The comparables have improvement assessments ranging from \$119,988 to \$132,030 or from \$36.00 to \$40.20 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 taxpayer 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, and #4 due to differences from the subject in age, design, and/or basement finish. The Board also gives reduced weight to board of review comparables #3 through #5 due to differences in foundation, and/or basement finish when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #2, which are similar to the subject in age, location, dwelling size, and features. These comparables had improvement assessments that ranged from \$119,970 to \$129,513 or from \$34.04 to \$39.46 per square foot of living area. The subject's improvement assessment of \$119,952 or \$36.00 per square foot of living area falls within the range established by the best comparables in this record on a per-square-foot basis and below the range overall. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and

convincing evidence that the subject's improvement was inequitably assessed 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



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



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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