



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

APPELLANT: Kevin Coogan
DOCKET NO.: 21-04749.001-R-1
PARCEL NO.: 15-29-308-039

The parties of record before the Property Tax Appeal Board are Kevin Coogan, 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: \$30,660
IMPR.: \$118,766
TOTAL: \$149,426

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 2-story dwelling of wood siding exterior construction with 2,475 square feet of living area. The dwelling was constructed in 1972 and has an effective age of 1980. Features of the home include a basement, central air conditioning, a fireplace, and a 440 square foot garage. The property has an 8,775 square foot site and is located in Buffalo Grove, Vernon Township, Lake County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on twelve equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story homes of frame exterior construction ranging in size from 2,366 to 2,588 square feet of living area. The dwellings were built from 1970 to 1973 and have effective ages ranging from 1971 to 1980. Six homes each have a basement and ten homes

each have a fireplace. Each home has central air conditioning and a garage ranging in size from 449 to 500 square feet of building area. The comparables have improvement assessments ranging from \$67,691 to \$120,527 or from \$26.44 to \$47.79 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,426. The subject property has an improvement assessment of \$118,766 or \$47.99 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 the same assessment neighborhood code as the subject. Comparables #1 and #2 are the same properties as the appellant's comparables #5 and #9, respectively. Comparables #3, #4, and #5 are improved with 2-story homes of wood siding exterior construction ranging in size from 2,615 to 2,859 square feet of living area. These homes were built in 1970 and have effective ages ranging from 1971 to 1975. Each home features a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a 420 or a 504 square foot garage. These three comparables have improvement assessments ranging from \$122,100 to \$133,504 or from \$42.95 to \$48.88 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 appellant 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 record contains a total fifteen equity comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, #3, #4, #6, and #7, which each lack a basement that is a feature of the subject. The Board gives less weight to the appellant's comparable #12, which has an improvement assessment of significantly less than the other comparables in this record, suggesting it may be an outlier. The Board also gives less weight to the board of review's comparables #4 and #5, due to substantial differences from the subject in dwelling size or basement finish.

The Board finds the best evidence of assessment equity to be the appellant's comparable #5/board of review's comparable #1, the appellant's comparable #9/board of review's comparable #2, the appellant's comparables #8, #10, and #11, and the board of review's comparable #3, which are similar to the subject in dwelling size, age, location, and features and have improvement assessments that range from \$110,512 to \$122,100 or from \$46.49 to \$47.79

per square foot of living area. The subject's improvement assessment of \$118,766 or \$47.99 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and slightly above the range on a per square foot basis but appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, 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:

July 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kevin Coogan, by attorney:
Ronald Kingsley
Lake County Real Estate Tax Appeal, LLC
13975 W. Polo Trail Drive
#201
Lake Forest, IL 60045

COUNTY

Lake County Board of Review
Lake County Courthouse
18 North County Street, 7th Floor
Waukegan, IL 60085