



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

APPELLANT: Scott Cohen
DOCKET NO.: 22-00294.001-R-1
PARCEL NO.: 16-28-408-001

The parties of record before the Property Tax Appeal Board are Scott Cohen, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; 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: \$104,494
IMPR.: \$227,377
TOTAL: \$331,871

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 2022 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 and wood siding exterior construction with 4,741 square feet of living area. The dwelling was built in 2004. Features of the home include a partially finished basement, central air conditioning, two fireplaces, and an 875 square foot garage. The property has an approximately 24,320 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 five comparable sales located in different assessment neighborhoods than the subject. The comparables have sites that range in size from 12,600 to 33,110 square feet of land area. The comparables are improved with 1.75-story or 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 4,239 to 5,708 square feet of living area. The dwellings were built from 1954 to 2004. The

comparables each have a basement with one having finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 682 to 900 square feet of building area. The comparables sold from July 2020 to November 2021 for prices ranging from \$684,750 to \$1,020,000 or from \$161.54 to \$202.32 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$305,843, which would reflect a market value of \$917,621 or \$193.55 per square foot of living area, land included, when applying 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 \$331,871. The subject's assessment reflects a market value of \$995,713 or \$210.02 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In a memorandum to PTAB, the board of review critiqued the appellant's comparables for age, location, assessed land value, sale date, and finished/unfinished basement.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located in the subject's assessment neighborhood. Three of these comparables have sites that range in size from 23,650 to 60,000 square feet of land area. The comparables are improved with 1-story² or 2-story dwellings of wood siding or brick and wood siding exterior construction ranging in size from 5,074 to 5,633 square feet of living area. The dwellings were built from 1998 to 2011. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage ranging in size from 758 to 969 square feet of building area. Comparable #2 has an inground swimming pool. The comparables sold from June 2021 to July 2022 for prices ranging from \$1,375,000 to \$1,825,000 or from \$252.15 to \$349.31 per square foot of living area, land included. 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 nine suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #4 which differ from the subject in age and/or dwelling size. The Board gives less weight to the appellant's comparable #5 which has a 2020 sale date occurring less proximate in time to the subject's January 1, 2022 assessment

¹ Property Tax Appeal Board procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

² The board of review reported its comparable #3 to be a 1-story home; however, the home's above ground living area exceeds its ground floor living area suggesting this home to be a part 2-story dwelling.

date at issue than other sales in this record. The Board also gives less weight to board of review comparable #2 which has an inground swimming pool, a feature the subject lacks.

The Board finds the best evidence of market value to be board of review comparables #1, #3, and #4 which sold proximate in time to the subject's assessment date and have varying degrees of similarity to the subject in overall property characteristics. However, each of the best comparables lack basement finish, a feature of the subject, suggesting upward adjustments for this difference would be necessary to make them more equivalent to the subject. The comparables are also larger homes than the subject, suggesting downward adjustments for this difference would be necessary to make them more equivalent to the subject. Nevertheless, these three properties sold from June 2021 to July 2022 for prices ranging from \$1,375,000 to \$1,825,000 or from \$252.15 to \$344.90 per square foot of living area, land included. The subject's assessment reflects a market value of \$995,713 or \$210.02 per square foot of living area, land included, which falls below the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified 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.



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: March 26, 2024



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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