



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

APPELLANT: Jan Van Marwijk Kooij  
DOCKET NO.: 22-00621.001-R-1  
PARCEL NO.: 13-03-101-006

The parties of record before the Property Tax Appeal Board are Jan Van Marwijk Kooij, the appellant, by attorney Robert Rosenfeld of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$38,295  
**IMPR.:** \$186,150  
**TOTAL:** \$224,445

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 two-story dwelling of brick and frame exterior construction with 4,359 square feet of living area. The dwelling was constructed in 1994 and is approximately 28 years old. Features of the home include a walk-out basement with 1,742 square feet of finished area, central air conditioning, two fireplaces and a 917 square foot garage. The property has an approximately 40,463 square foot site and is located in Lake Barrington, Cuba Township, Lake County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .49 of a mile to 3.17 miles from the subject property. The comparables are improved with two-story dwellings of brick or wood siding exterior construction ranging in size from 3,636 to

4,781 square feet of living area. The dwellings are 29 to 39 years old. Each comparable has a basement with 500 to 1,150 square feet of finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 690 to 866 square feet of building area. The comparables have improvement assessments ranging from \$112,537 to \$173,295 or from \$30.95 to \$36.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$149,731 or \$34.35 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 \$224,445. The subject property has an improvement assessment of \$186,150 or \$42.70 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 that have the same assessment neighborhood code as the subject and are located from .08 of a mile to 3.16 miles from the subject property. The comparables are improved with two-story dwellings of brick or brick and frame exterior construction ranging in size from 4,230 to 4,803 square feet of living area. The dwellings were built from 1992 to 1999. The comparables each have a basement with 1,056 to 1,857 square feet of finished area, three of which are walk-out designs. Each comparable has central air conditioning, two or three fireplaces and a garage ranging in size from 726 to 805 square feet of building area. Comparable #1 has a gazebo and comparables #2 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$189,021 to \$214,350 or from \$43.59 to \$46.03 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 record contains a total of nine suggested equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3, as well as board of review comparables #1, #3, #4 and #5 due to their distant locations from the subject being more than one mile away and/or their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #2, which are located in close proximity to the subject. However, the Board finds the appellant's comparable #4 is somewhat smaller in dwelling size, somewhat older in age and has less finished basement area, suggesting upward adjustments would be required for these differences to make the comparable more equivalent to the subject. The Board finds board of review comparable #2 is most similar to the subject in dwelling size and age, but

has an inground swimming pool, unlike the subject suggesting a downward adjustment would be required for this feature. Nevertheless, these best comparables have improvement assessments of \$146,595 and \$195,855 or \$36.46 and \$46.03 per square foot of living area. The subject's improvement assessment of \$186,150 or \$42.70 per square foot of living area is bracketed by the two best comparables in the record. After considering adjustments to the best comparables for differences when compared to 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: 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

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

APPELLANT

Jan Van Marwijk Kooij, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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