



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

APPELLANT: Steven Cohen
DOCKET NO.: 22-00702.001-R-1
PARCEL NO.: 16-32-107-012

The parties of record before the Property Tax Appeal Board are Steven Cohen, 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: \$59,513
IMPR.: \$311,467
TOTAL: \$370,980

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 exterior construction with 4,702 square feet of living area. The dwelling was constructed in 2006 and is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning and a garage containing 682 square feet of building area. The property has an approximately 13,120 square foot site and is located in Deerfield, West Deerfield 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 suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .9 of a mile from the subject property. The comparables are improved with 2-story dwellings of brick exterior construction ranging in size from 4,022 to 4,824 square feet of living area that range in age from 14 to 20 years old. Each comparable has a basement, one with finished area, central air conditioning, either one or two fireplaces and a garage ranging in size from 600 to 779 square feet of building area. The comparables have improvement assessments ranging from \$213,072 to \$267,918 or from \$52.98 to \$56.21 per square foot of living area. Based on this evidence, the appellant

requested the subject's improvement assessment be reduced to \$257,316 or \$54.72 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 \$370,980. The subject property has an improvement assessment of \$311,467 or \$66.24 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables that are in the same assessment neighborhood code as the subject and located within .66 of a mile from the subject property. The comparables are improved with either part 1-story and part 2-story¹ or 2-story dwellings of either brick, wood siding or brick and wood siding exterior construction ranging in size from 4,262 to 5,091 square feet of living area that were built from 2002 to 2008. Each comparable has a basement, three with finished area, central air conditioning and a garage ranging in size from 420 to 875 square feet of building area. Four comparables each have either one or two fireplaces. The comparables have improvement assessments ranging from \$297,119 to \$340,610 or from \$61.29 to \$76.18 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 nine suggested 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 and #5 due to their substantial differences from the subject in dwelling size and/or finished basements, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 along with board of review comparables #2 and #4. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and features. These most similar comparables have improvement assessments ranging from \$246,086 to \$340,610 or from \$56.21 to \$73.12 per square foot of living area. The subject property has an improvement assessment of \$311,467 or \$66.24 per square foot of living area, which falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitably assessed and a reduction in the assessment is not justified.

¹ The board of review's comparable #4 has a ground floor area of 4,176 square feet and an above ground area of 4,262 square feet, suggesting the dwelling is a part 2-story.

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: August 20, 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

Steven Cohen, 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