



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

APPELLANT: Bradley Cohn
DOCKET NO.: 22-01176.001-R-1
PARCEL NO.: 16-36-213-004

The parties of record before the Property Tax Appeal Board are Bradley Cohn, 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: \$63,269
IMPR.: \$61,058
TOTAL: \$124,327

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 tri-level dwelling of brick and wood siding exterior construction with 1,250 square feet of above-grade living area. The dwelling was constructed in 1971 and is approximately 51 years old. Features include a finished lower level and central air conditioning. The property has an approximately 8,947 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same neighborhood code assigned to the subject and within .8 of a mile from the subject. The comparables consist of tri-level dwellings of brick exterior construction. The homes range in age from 61 to 67 years old and range in size from 1,275 to 1,696 square feet of living area. Each dwelling has a finished lower level, central air

conditioning and a garage ranging in size from 228 to 528 square feet of building area. Three homes each have a fireplace. The properties have improvement assessments ranging from \$46,059 to \$67,676 or from \$36.12 to \$40.94 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$47,906 or \$38.32 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 \$124,327. The subject property has an improvement assessment of \$61,058 or \$48.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located in the same neighborhood code assigned to the subject and within .78 of a mile from the subject. The comparables consist of tri-level dwellings of brick or brick and wood siding exterior construction. The homes were built from 1954 to 1976, with comparables #1 and #3 having reported effective ages of 1977 and 1974, respectively. The dwellings range in size from 1,079 to 1,325 square feet of above-grade living area. Each dwelling has a finished lower level, central air conditioning and a garage ranging in size from 264 to 484 square feet of building area. Four homes each have a fireplace. The properties have improvement assessments ranging from \$57,108 to \$65,898 or from \$47.99 to \$56.23 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 ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and to board of review comparables #2, #5 and #6, as each of these dwellings are significantly older than the subject dwelling and thus less similar to the subject than other comparables in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4 which are most similar to the subject in actual age/effective age, similar in location, design and some features, although each comparables has a garage which is not a feature of the subject. The garage amenity suggests that downward adjustments would be necessary to the best comparables to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$60,673 to \$64,733 or from \$50.14 to \$56.23 per square foot of living area. The subject's improvement assessment of \$61,058 or \$48.85 per square foot of living area falls within the range established by the best comparables in this record in terms of overall

assessment and below the range on a square foot basis which appears to be logical and support the subject's assessment. Based on this record and after considering adjustments to the best comparables for differences as discussed herein, 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:

May 21, 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

Bradley Cohn, 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