



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

APPELLANT: Jessica Cohen
DOCKET NO.: 23-00428.001-R-1
PARCEL NO.: 16-25-302-020

The parties of record before the Property Tax Appeal Board are Jessica 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: \$115,955
IMPR.: \$271,127
TOTAL: \$387,082

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 2023 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 3,787 square feet of living area. The dwelling is 46 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a garage containing 606 square feet of building area. The property has a 17,360 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .95 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story or 2.5-story dwellings of brick or wood siding exterior construction ranging in size from 2,900 to 4,918 square feet of living area. The homes are 20 to 153 years old. Each dwelling has one to three fireplaces and a basement with two having finished area. Three comparables have central

air conditioning and three comparables each have a garage ranging in size from 576 to 864 square feet of building area. Comparable #3 has an inground swimming pool. The parcels range in size from 16,910 to 41,540 square feet of land area. The comparables sold from March 2022 to March 2023 for prices ranging from \$880,000 to \$1,405,500 or from \$228.52 to \$303.45 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$346,428, for an estimated market value of \$1,039,388 or \$274.46 per square foot of living area, including land, 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 \$387,082. The subject's assessment reflects a market value of \$1,161,362 or \$306.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within .35 of a mile of the subject and within the subject's assessment neighborhood. The comparables consist of 2-story or 2.5-story dwellings of Dryvit or brick exterior construction ranging in size from 3,438 to 3,908 square feet of living area. The dwellings are 21 to 69 years old. Each dwelling has central air conditioning, one to three fireplaces, and a garage ranging in size from 441 to 816 square feet of building area. Three comparables each have a basement with finished area and one comparable has a crawl-space foundation. Comparable #1 has an inground swimming pool. The parcels range in size from 14,673 to 20,719 square feet of land area. The comparables sold from August 2021 to January 2023 for prices ranging from \$1,255,000 to \$1,470,000 or from \$331.66 to \$386.84 per square foot of living area, including land.

The board of review also submitted a grid of the appellant's comparables noting the differences in age and dwelling size compared to the subject, as well as a Listing and Property History Report noting that appellant comparable #1 sold for its listing price in six days.

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.

¹ 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age. Nevertheless, the Board gives less weight to the appellant's comparables, due to differences in dwelling size and garage feature. The Board also gives reduced weight to board of review comparables #2 and #4, which differ from the subject in foundation or sold less proximate to the January 1, 2023 assessment date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #3, which sold proximate to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold in July 2022 and January 2023 for prices of \$1,255,000 and \$1,300,000 or for \$331.66 and \$332.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,161,362 or \$306.67 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: _____

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

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