



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

APPELLANT: Judith Cohen  
DOCKET NO.: 23-00523.001-R-1  
PARCEL NO.: 16-33-404-067

The parties of record before the Property Tax Appeal Board are Judith Cohen, the appellant; 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:** \$59,687  
**IMPR.:** \$217,073  
**TOTAL:** \$276,760

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 two-story dwelling of brick exterior construction with 3,832 square feet of living area.<sup>1</sup> The dwelling was constructed in 1985 and is approximately 38 years old. Features of the home include a 1,148 square foot basement with 571 square feet of finished area, central air conditioning, two fireplaces, 3½ bathrooms and a 462 square foot garage. The property has an approximately 12,012 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that have the same assessment neighborhood code as the subject. The comparables are improved with two-story dwellings of brick exterior construction with 3,322 or

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<sup>1</sup> The Board finds the best description of the subject property is found in the subject's property record card provided by the board of review, which was not refuted by the appellant.

3,992 square feet of living area, each built in 1985. The appellant reported that each comparable has a 1,068 to 1,637 square foot basement with 1,068 to 1,637 square feet of finished area, central air conditioning, a fireplace, 2 or 3 bathrooms and a garage containing either 440 or 682 feet of building area. The comparables have improvement assessments that range from \$149,985 to \$199,520 or from \$45.15 to \$51.20 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$199,520 or \$52.07 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 \$276,760. The subject has an improvement assessment of \$217,073 or \$56.65 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject property. The comparables are improved with two-story dwellings of brick exterior construction ranging in size from 3,318 to 4,162 square feet of living area. Each dwelling is 38 years old. The board of review reported that each comparable has a 1,309 to 1,631 square foot basement, one of which has 982 square feet of finished area. Each comparable has central air conditioning, a fireplace and 2½ to 4½ bathrooms. The board of review did not report the garage sizes, if any, of the subject or its comparables in the grid analysis. The comparables have improvement assessments that range from \$199,248 to \$228,793 or from \$54.97 to \$61.02 per square foot of living area.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 six comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location, design and age. However, the Board finds the comparables have varying degrees of similarity to the subject in dwelling size, bathroom count, number of fireplaces, basement sizes, basement finish and/or garage sizes, if any, when compared to the subject. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$149,985 to \$228,793 or from \$45.15 to \$61.02 per square foot of living area. The subject's improvement assessment of \$217,073 or \$56.65 per square foot of living area falls within the range established by the comparables in the record. Based on this record and after considering adjustments to the comparables for differences from 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: \_\_\_\_\_

November 19, 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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COUNTY

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