



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

APPELLANT: Gavin Cobb
DOCKET NO.: 24-01764.001-R-1
PARCEL NO.: 13-02-407-006

The parties of record before the Property Tax Appeal Board are Gavin Cobb, 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: \$39,387
IMPR.: \$246,259
TOTAL: \$285,646

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 2024 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 1-story dwelling of brick and frame exterior construction with 3,375 square feet of living area. The dwelling was constructed in 1981 and is approximately 43 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a garage with 792 square feet of building area. The property has a site with approximately 59,385 square feet of land area and is located in Tower Lakes, 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 suggested equity comparables located in the same neighborhood as the subject property. The comparables are improved with 1-story dwellings of frame or brick and frame exterior construction that range in size from 2,644 to 3,176 square feet of living area. The dwellings range in age from 45 to 49 years old. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 480 to 931 square feet of building area. Comparable #3 has an

inground swimming pool. The comparables have improvement assessments that range from \$176,787 to \$201,018 or from \$61.02 to \$69.46 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$221,340 or \$65.58 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 \$285,646. The subject property has an improvement assessment of \$246,259 or \$72.97 per square foot of living area.

In response to the appeal, the board of review, through the township assessor, submitted a memorandum on the differences of the comparables to the subject.

In support of its contention of the correct assessment the board of review submitted information on five suggested equity comparables reported to be located in the same neighborhood as the subject property.¹ The comparables are improved with 1-story dwellings of frame or brick and frame exterior construction that range in size from 2,885 to 3,431 square feet of living area. The dwellings were built from 1967 to 1990. Each comparable has a basement with finished area, central air conditioning, one or two fireplaces and a garage ranging in size from 703 to 911 square feet of building area. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$207,676 to \$280,043 or from \$69.59 to \$81.88 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 appellant's comparables #3 and #4 as well as board of review comparables #2, #4 and #5 due to their differences from the subject in dwelling size, age and/or inground swimming pool amenity, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1 and #3. The Board finds that these comparables are most similar to the subject in location, design, age, dwelling size and some features. These most similar comparables have improvement assessments ranging from \$193,790 to \$280,043 or from \$61.02 to \$81.88 per square foot of living area. The subject's improvement assessment of \$246,259 or \$72.97 per square foot of living area falls within the range established by the best comparables contained in the record.

¹ The parties differ as to the comparables and subject's neighborhood code. The Board finds this small discrepancy will not impact the Board's decision in this appeal.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record and after considering adjustments to the best 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 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: April 21, 2026



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

Gavin Cobb, 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