



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

APPELLANT: Nephtali Kogan
DOCKET NO.: 24-02225.001-R-1
PARCEL NO.: 16-28-402-006

The parties of record before the Property Tax Appeal Board are Nephtali Kogan, the appellant, by Ronald Kingsley, attorney-at-law of Lake County Real Estate Tax Appeal, LLC in Hawthorn Woods, 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: \$92,975
IMPR.: \$224,980
TOTAL: \$317,955

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 two-story dwelling of brick exterior construction containing 4,110 square feet of living area. The dwelling was constructed in 1976 and is approximately 48 years old. Features of the property include a 1,524 square foot basement, central air conditioning, one fireplace, 2½ bathrooms, and an attached garage with 528 square feet of building area. The property has a 21,228 square foot site located in Deerfield, West Deerfield Township, Lake County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables improved with two-story dwellings of wood frame construction that range in size from 3,495 to 4,361 square feet of living area. The dwellings range from 32 to 115 years old. Each comparable has a basement, central air conditioning, one fireplace, and a garage ranging in size from 440 to 1,073 square feet

of building area. The comparables have 3, 3½ or 4½ bathrooms. The comparables have the same assessment neighborhood code as the subject property and are located from .03 to .95 of a mile from the subject property. The comparables have improvement assessments ranging from \$60,221 to \$235,907 or from \$16.56 to \$58.06 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$210,350.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$317,955. The subject property has an improvement assessment of \$224,980 or \$54.74 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 improved with two-story dwellings of wood siding or brick exterior construction that range in size from 4,391 to 5,034 square feet of living area. The homes are from 46 to 102 years old. Each property has a full basement with one having finished area, central air conditioning, two or four fireplaces, four or five bathrooms, and a garage ranging in size from 660 to 768 square feet of building area. These properties have the same assessment neighborhood code as the subject property and are located from approximately .92 of a mile to 1.03 miles from the subject property. Their improvement assessments range from \$267,637 to \$298,678 or from \$53.17 to \$68.02 per square foot of living area.

Conclusion of Law

The appellant 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 information on twelve equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #3, #4, #5 and #9 due to differences from the subject in dwelling size and/or age. The Board further finds appellant's comparable #5 is an outlier with an improvement assessment that is approximately 62% lower than the next lowest comparable on a per square foot of living area basis. The Board gives less weight to board of review comparables #1 and #3 due to differences from the subject in dwelling size and/or age. The Board gives less weight to board of review comparable #2 as the improvement assessment is an outlier that is approximately 15% higher than the next highest comparable in this record on a per square foot of living area basis. The Board finds the best evidence of assessment equity to be appellant's comparables #2, #6, #7 and #8 that range in size from 3,868 to 4,361 square feet of living area and in age from 32 to 69 years old. Each of the comparables has one more bathroom than the subject that would require downward adjustments to make them more equivalent to the subject property for this difference. Comparables #2 and #6 comparables have larger garages than the subject indicating downward adjustments to these comparables would be appropriate for this difference. Comparable #6 is approximately 16 years younger than the subject indicating a downward adjustment for age would be appropriate. Conversely, comparables #7 and #8 are approximately 20 or 21 years older than the subject

indicating upward or positive adjustments would be appropriate to make them more equivalent to the subject in age. These four comparables have improvement assessments that range from \$203,956 to \$235,907 or from \$50.79 to \$55.32 per square foot of living area. The subject's improvement assessment of \$224,980 or \$54.74 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustment to the best comparables for differences from the subject property, 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: March 17, 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

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